REPORT RESUMES

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A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL BOOKKEEPING STUDENTS. FINAL REPORT, BOR 3 AND 13. BY- FAIRBANK, R.E. STATE UNIV. OF N.Y., ALBANY NEW YORK STATE EDUCATION DEPT., ALBANY

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DESCRIPTORS- *HIGH SCHOOL GRADUATES, *BOOKKEEPING, *BUSINESS EDUCATION, JOB SKILLS, *BUSINESS SKILLS, VOCATIONAL FOLLOWUP: *GRADUATE SURVEYS, NEW YORK,

THE MAJOR PURPOSES OF THIS STUDY WERE TO DETERMINE THE EXTENT TO WHICH THE SKILLS AND KNOWLEDGES INCLUDED IN THE NEW YORK STATE SYLLABUS FOR BOOKKEEPING I AND BOOKKEEPING II COURSES HAD BEEN USED BY FORMER BOOKKEEPING STUDENTS IN THE R BUSINESS LIFE, POST-HIGH SCHOOL EDUCATION, AND PERSONAL LIFA AND THE EXTENT TO WHICH CERTAIN NEW PRACTICES NOT INCLUDED IN THE SYLLABUS HAD BEEN USED. DURING 1966 QUESTIONNAIRES WERE MAILED TO A SAMPLE GROUP OF 5,814 STUDENTS WHO HAD COMPLETED BOOKKEEPING I OR II DURING 1960-61 AND RESPONSES WERE RECEIVED FROM 2,064 STUDENTS, 3.6 PERCENT OF ALL PUBLIC HIGH SCHOOL BOOKKEEPING STUDENTS IN THE STATE THAT YEAR. OF THE RESPONDENTS, ABOUT 31 PERCENT HAD TAKEN BOOKKEEPING I ONLY, 27 PERCENT HAD TERMINATED THEIR BOOKKEEPING STUDY WITH BOOKKEEPING II, AND 34 PERCENT HAD BOOKKEEPING AT THE POST-HIGH SCHOOL LEVEL. OF ALL RESPONDENTS, 41 PERCENT HAD WORKED IN BOOKKEEPING JOBS, AND 24 HAD USED THEIR BOOKKEEPING SKILLS IN NONBOOKKEEPING OFFICE-STORE JOBS. THE GREATER THE AMOUNT OF FORMAL BOOKKEEPING EDUCATION, THE GREATER WAS THE PROBABILITY THAT THE STUDENT HAD USED THE BOOKKEEPING VOCATIONALLY. OF 178 SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES ANALYZED, THE MOST FREQUENTLY USED WERE ADDING MACHINE LISTING, RECEIPTS, PURCHASE OPDERS OR INVOICES, SALES INVOICES OR ORDERS, PETTY CASH VOUCHERS, CREDIT OR DEBIT MEMORANDUM, AND PAYROLL ENVELOPES OR CHECKS. FOR PERSONAL USE, MONEY ORDERS, BANK DEPOSITS, FEDERAL OR STATE INCOME TAX Forms, Checkbooks, W-2 Withholding Statements, Sales Slips, RECEIPTS, AND APPLICATIONS FOR SOCIAL SECURITY NUMBERS WERE THE MOST FREQUENTLY USED BOOKKEEPING ITEMS. SIGNIFICANTLY, MANY ITEMS NOT INCLUDED IN THE SYLLABUS HAD BEEN USED GREATER NUMBER OF STUDENTS

A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL
BOOKKEEPING STUDENTS



Department of Business Education
State University of New York at Albany

R. E. Fairbank, Project Director

September, 1967

FINAL REPORT

Project No. 6-8022

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A COMPARISON of TWO METHODS of TEACHING CONCEPTS ABOUT THE PLASTICS INDUSTRY FOR INDUSTRIAL ARTS EDUCATION

April 1967

U.S. DEPARTMENT OF HEALTH, EDUCATION, and WELFARE

> Office of Education Bureau of Research

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE OFFICE OF EDUCATION

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A Comparison of Two Methods of Teaching
Concepts About the Plastics Industry for
Industrial Arts Education.

Project No. 6-8022

Contract No. 0E-6-10-351

2 Gerald L. Steele

April 1967

The research reported herein was performed pursuant to a grant with the Office of Education, U.S. Department of Health, Education, and Welfare. Contractors undertaking such projects under Government sponsorship are encouraged to express freely their professional judgment in the conduct of the project. Points of view or opinions stated do not, therefore, necessarily represent official Office of Education position or policy.

University of Minnesota
Minneapolis, Minnesota



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Gerald L. Steele



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Final Report BOR 3 and 13

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A FOLLOW-UP OF NEW YORK STATE HIGH SCHOOL BOOKKEEPING STUDENTS.

Department of Business Education State University of New York at Albany R. E. Fairbank, Project Director

The University of the State of New York
The State Education Department
Bureau of Occupational Education Research

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R. E. Fairbank Director of the Project



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CHAPTER I

DESIGN OF THE STUDY

Background and Need of the Study

Under the direction of the Bureau of Business and Distributive

Education of the State Education Department, the New York State syllabus

for high school Bookkeeping I and Bookkeeping II is examined and revised

periodically by a committee of educators drawn from several high schools

and colleges of the state. The syllabus has represented, typically, the

collective judgment of those people as to what ought to be included in

bookkeeping courses, but the committee's judgment has been based on little

or no systematically gathered data concerning the actual use that former

bookkeeping students have made of their bookkeeping skills and knowledge.

In recent years, this committee process of curriculum development has

resulted in syllabus-outlined bookkeeping courses that are designed

primarily for the terminal, vocational goal of preparing students for

bookkeeping occupations; some, but lesser, emphasis has been given to the

use of bookkeeping in non-bookkeeping occupations or in personal life.

In 1965, a newly constituted bookkeeping syllabus committee discussed at length the philosophy and objectives of high school bookkeeping and perceived a need for more accurate and comprehensive information about the uses made of bookkeeping by students who had studied it in high school. The committee's request for information that could be obtained from a follow-up study of bookkeeping students led to an arrangement whereby the Business Education Department of the State University of New York at Albany designed and conducted the study that is the subject of this report. Funding for the study was provided by the New York State Education Department.



From its inception, then, this bookkeeping follow-up study was designed primarily to produce information that would be helpful to the syllabus revision committee. Indirectly and remotely, the study was expected to yield evidence concerning the practical value of such research for curriculum and course design in bookkeeping, specifically, and in other vocational education areas, generally.

Purposes of the Study

In general terms, the major purposes of this study were to determine the extent to which the skills and knowledges included in the New York State syllabus-outlined Bookkeeping I and Bookkeeping II courses had been used by former bookkeeping students in their business life, post-high school education, and personal life; and the extent to which certain new topics, consisting of practices and procedures which appear to be increasing in the business world but which are not included in the present bookkeeping syllabus, have been used by former students.

More specifically, the purposes of this study were to determine, for a selected sample group of former New York State high school bookkeeping students:

- A. What kind and amount of work involving bookkeeping in business had been done since leaving high school.
- B. What kind and amount of education and training beyond high school had been achieved, and whether such training had involved further study of bookkeeping and/or accounting.
- (). How frequently specific knowledges and skills presumed to have been included in their high school bookkeeping courses had been used in post-high school business and personal life.
- D. How frequently certain knowledges and skills presumably not included in high school bookkeeping had been used in post-high school business and personal life.



The study was planned to provide for analysis of the uses of bookkeeping by the total group of students and by sub-groups. Sub-group identification factors included:

- A. Class or type of school in which bookkeeping was studied
- B. Sex of the student
- C. Amount of bookkeeping education
- D. Status as high school graduate or non-graduate
- E. Length of time since last attending high school
- F. Type of post-high school education
- G. Type of bookkeeping work experience
- H. Amount of bookkeeping work experience

Procedures of the Study

This follow-up study of former bookkeeping students was conducted by means of a questionnaire which was mailed during the spring of 1966 to all students who had completed syllabus-outlined courses in Bookkeeping I or Bookkeeping II at some time during the 1960-61 school year in one of sixty selected high schools of New York State.

The Office of the Director of the Study at the State University of
New York at Albany planned and supervised the study, designed the questionnaire, interpreted the data, and prepared the report. The other major
participants in administration of the study were sixty "local coordinators,"
each a member of the faculty of one of the sixty participating high schools.
Local coordinators were responsible for locating names and addresses of
former bookkeeping students in their schools, for addressing and mailing
questionnaires, for receiving completed questionnaires and returning them
to the Director's Office, and for other activities such as obtaining local



permission for the study and providing miscellaneous information. The local coordinators were used to facilitate the task of identifying and contacting former students, and to provide increased "leverage" or drawing power in obtaining responses to the questionmarie. Coordinators were paid for their services in proportion to the number of students who were to be contacted.

Certain of the major procedures of the study are described in detail under the following sub-headings: the review of research, the sample, the questionnaire, and the analysis of data.

The Review of Research

In the early planning stages of this study, the literature of research in bookkeeping since 1930 was reviewed to determine if the problem had already been investigated and to ascertain promising approaches that might be used in the proposed study. This review, supported by interviews with personnel of the Bureau of Business and Distributive Education of the New York State Education Department, revealed no evidence that a study had ever been conducted in New York State to establish the relationship between the skills and knowledges included in the New York State syllabus-outlined bookkeeping courses and their subsequent use by students.

The review of research literature revealed, further, that numerous studies relative to bookkeeping had been conducted, most of which were either follow-up or job analysis studies in areas other than New York State. These studies, individually and collectively, did not seem to provide the depth or scope of information desired by the syllabus revision committee, nor were they especially helpful in suggesting approaches or techniques that might be used in the proposed study.

The most significant observations and comments upon these studies are the following:



- Some studies showed little or no relationship between bookkeeping instruction and the subsequent activities of bookkeeping students in the business community: other studies showed a high degree of relationship. This divergence in findings may be related to the limited geographical area of a study, or limited population of a sample; most of the follow-up studies involved a relatively small sample of the students of a single high school or of the several schools within a single city. This divergence in findings may also be related to gross variations in content and scope of the data-gathering instruments. Several studies used a check-list for indicating the degree to which skills had been used, but these check lists were limited to "traditional" skills and there were many differences in the items included in each check-list. The divergence of findings may stem from the fact, also, that the specific goals of each study were quite different; that is, studies were designed to obtain quite different data of significance to different questions.
- B. Only two of the studies reviewed were concerned with the non-vocational uses of bookkeeping. These studies were limited in scope, inconclusive in their findings, and out of date. No reference was found in the research literature to the value of high school bookkeeping education in preparing students for additional higher education.
- C. In a study of the development of electronic data processing (EDP) equipment between 1930 and 1957, Frisbie² observed that there is increasing application of equipment to more and more office functions, particularly in the area of bookkeeping. For example, the most frequent applications of EDP equipment to office jobs are in the areas of payroll, inventory, sales statistics, labor distribution, general accounting, and production control.³ The industries most affected by this development are manufacturing, government,



Lethel Mae Ricke, An Investigation of Probable Personal and Social Uses of Bookkeeping and Accounting, Unpublished Master's thesis, State University of Iowa, 1933; and Inez Ray Wells, An Evaluation of the Nonvocational Values Claimed for Bookkeeping, Unpublished Master's thesis, State University of Iowa, 1933.

²M. Adele Frisbie, <u>Emerging Electronic Data Processing and Its</u>
Relation to Office <u>Employment and Costs</u>, 1930-57, and <u>Implications for Business Training</u>, Unpublished Ph. D. dissertation, New York University, 1961, Vol. II.

^{3&}lt;u>Tbid.</u>, p. 505.

insurance, public utilities, and banking.4 The most frequent users of EDP equipment are organizations employing more than one thousand employees. As the equipment becomes more powerful, more versatile, and less expensive, however, more and more smaller firms are investing in it. Based on these observations, Frisbie recommended that, "Attention should be directed to evaluating the course content of bookkeeping in terms of current needs. It is obvious from this study that the fundamentals of bookkeeping and the analysis of bookkeeping records produced by EDP equipment are becoming increasingly important to companies. Also, it is shown that firms are applying their accounting work to the electronic equipment. Particularly the jobs of bookkeeping machine operator, general clerk, and payroll clerk are pointed out as the areas needing more training in bookkeeping."6

The Sample

The planned sample group for this study consisted of all students who had completed a state-syllabus-outlined course in Bookkeeping I or Bookkeeping II at some time during the 1960-61 school year while attending one of 60 public high schools which were selected as representative of New York State schools. The planned sample group of 5814 students constituted a roughly estimated 10 per cent of public high school bookkeeping students for the sample year. Responses were actually received from 2,064 students, who constituted approximately 35.5 per cent of the planned sample group, or approximately 3.6 per cent of all public high school bookkeeping students of the sample year. Fifty-nine schools were represented in the final sample. Relevant data concerning the sample schools, the planned student sample, and the number of actual respondents are shown in Table 1, p. 7.

The selection of students who had completed a syllabus-outlined course in Bookkeeping I or Bookkeeping II was intended to create a group of respon-



^{4&}lt;u>Tbid.</u>, p. 504.

⁵<u>Ibid.</u>, p. 504.

^{6&}lt;u>Ibid.</u>, p. 519.

TABLE 1: THE SAMPLE

		19	1960-61	Number Question-	Com	Completed Questicanaires	Quest	Questionnaires
School	Coordinator	Book I	I Book II	maires Mailed	No.	Returned	Undel No.	Undeliverable No.
w York City Schools ^b								
	•							
School A	Coordinator A	146	147	80	4	3	Q	0
School B	Coordinator B	172	ま	86	38	35.0	5 8	19.0 20.00
School C	Coordinator C	250	65	315	38	7 6	28	0.00
	Coordinator D	212	₩	88	8	300	รส	٠ ١
	Coordinator E	6	129	250	38	88	5 &	7.01
	Coordinator F	175	83	258	38	7. T.	7.5	10°3
School G	Coordinator G	268	11,	385	125	3.5	' '8	10.00 20.00
Totals		1623	716	2339	695	20.7 (av.	287	20 5/00
						1		1
rge-City Schools							***************************************	

Utica Free Academy	Alice R. Minneen	167	17	101	,	(· Assert	
East High School, Rochester	John Benzoni	101	- 00 - 1 - 1	124	7 t	33.1	0	7.3
Benjamin Franklin, Rochester	Irene Mavernick	103	213	לאד יואר	<u>ب</u> م	8 8	252	80.0
Niagara Falls	Dominick Oliver. Jr.	188	† 6	ξ α Γ.	5 8	2.	19	9.11
H. S. of Commerce, Yonkers		115	3 <u>2</u>	07.	0 1	8	\(\rangle\)	4.2
Kensington High, Buffalo	John F Deilly G-) 5	÷	21	<u>ر</u>	34° X	× •	5.1
Centrel-Tech. Syranisa	Dettily,	Ç,	77	152	6.	8.8 8.8	×	23.7
کے ``		8	8	106	\$	41.5	77	13.2
ŝ	드 도 (ಕ	19	180	费	34.0	22	22.0
The state of the s	Carl E. Wukits	101	27	128	9	35.9	8	17.2
TOVALS		913	262	1175	87	36.20	35	13.55



TABLE 1: THE SAMPLE (continued)

		7	3	Rumber	Comp			
			Lyou-or	question-	Cuest.	Questionnaires Returned	Those T	Questionnaires Thideltvershie
School	Coordinator	Book I	Book II	Mailed	No.	8	Ño.	8
all-City & Suburban								
Schools								
Jamestown	Jeannette Anderson	88	14	102	29	8,09	0	2.0
Hornell	Joseph Adamonis	R	6	8	91	23.5		} •
Guilderland	George Gearhardt	ক	. •	2	7,7	35.0	•	•
Manaroneck	H	R	∞	₹	13	32.5	-it	10.0
Brighton	Marjorie 0. Rick	ස	9	፠	2	33.3	2	13.0
Poughkeepsie	Ruth A. Forsberg	8	91	706	ま	32.1	2	9. 6
Middletown	Lawrence Holland	×	5	ঢ়	%	45.9	 ->	9. 9
Lackawanna	Joseph F. Gawlak	115	247	162	\$	45.6	35	छ. १
White Plains	John Zilembo	8	25	11.5	%	5. %	ส	18.3
Greece-Olympia	Marilyn M. Sullivan	72	0,	81	27	33.3	7	8 •6
Northport	Julian A. Milkes	75	0	ば	91	7.15	7	13.7
Binghamton North	Bessie K. Gordon	2	82	8	&	50.6	15	15.3
Hudson Falls	Louise C. Chartier	37	91	L 4	ಸ	0.99	1	1
	William J. Stevens	55	9	æ	15	6°9	н	3.1
Mayfield Central	Bor	8	2	፠	27	75.0	п	2.8
	Thomas B. Walker	†T	∞	ช	17	77.3	1	1
Frontier Central, Hamburg	Robert L. Moore	79	17	%	27	28.1	16	16.7
Waterloo	Donald Eshenour	63	8	T.L	-	•	-	•
Cortland High	Matthew Meiczinger	<i>L</i> 9	11	78	33	42.3	1	1.3
North Babylon	Richard R. Vanslette	K	13	69	8	9 * 0†	7	10.2
Lockport	-	<u>യ</u>	0	85	81	25.0	1	•
Mineola	Beatrice M. Hubbard	∞	0	9	৪	7.09	ณ	2°5
Clens Falls	Robert H. Reid	†	0	#	23	52.3	Н	2.3
Oneonta	Lena Root	ස ්	0	ದ	ส	2.19	1	•
Farmingdale		ے چوڑ	0	9;	91	8°-8	9	13.0
	ė	38	0	38	9	æ,	-	1.5
Vernon-Verona-Sherrill	H.	35	0	35	17	9.84	a	5.7
Adams	Elsie H. Bechtel	ದ' —	•	ਜ'	1 1	45.2	1	•
Chittenango	Leo Roach	%	0	8	요' 	27.8	Q.	2.6
Vestal		57	0	22	16	28.1	4	7.0
Saugerties	John O. Welton	6 1	0	6 1	8	8.04	a	1. 4
Waverly	Leslie Tighe	81 —	•	18	12	9.99	1	1
Plattsburgh	Victor Kelley	12	0	12	11	91.7	-	1
Totals		1702	566	1968	1771	40.6(av.)	153	8.1(av.)
								8

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TABLE 1: THE SAMPLE (continued)

		19	1960-61 Enrollments	Number Questionaries	Comp Questi Ret	Complated Questionnaires	Questionnair	Questionnaires
School	Coordinator	Book I	Book II	Mailed	V	8		8
ral Schools								
Fallsburg	Anna F. Rosner	п	0	8	12	0.09	ı	•
Port Jefferson	Ina F. Thomson	乜	21	8	37	43.0	•	•
Franklin Academy, Malone	Paul F. Kinsmore	3	17	63	ಣ	49.5	•	•
Ticonderoga	Thomas E. Thompson	ส	10	_ਲ	8	6.5	•	•
Arcade	Robert W. McGowan	27	2	R	18	56.3	<u>-</u>	3.1
Penn Yan	Charles Lofstrom	2	0	3	23	57.5	•	•
Saranac	Barbara Dann	ជ	0	#	9	· 少. 元	•	
Wells	Roger Leadley	0	•	0,	Φ	688	•	•
	Gloria Borczon	16	•	91	9	37.5	m	18.8
Letchworth, Gainesville	Lorne Hunt	7,7	0	77	2	50.0	•	•
Cooperstown	Michael A. McGarr	10	0	10	-4	0.01	ı	•
Totals		612	53	332	172	51.8(av.)	4	1.2(av.)
tals for all Schools		4517	1297	5814	7902	35.9(8v.)	803	14.0(ay.)

Questionnaires mailed but returned to sender as undeliverable.

^bSchool and coordinator names for New York City omitted by request.

chigures shown are for group used in final sample. One hundred students used as pre-test group for questionnaire and not used in final sample.

dusterloo was included in planned sample but completed questionnaires were lost in rails enroute to project office. from all final sample tallies. School excluded

dents who would be competent to render informed and significant judgments on the use they had made of certain bookkeeping skills and knowledges that had presumably been taught them. With a high degree of assurance, it could be assumed that this group had been taught a common body of subject matter and that they would be familiar with the words and terms used in the questionnaire. It was recognized that completion of a syllabus-outlined course was not a guarantee that all students bad been taught exactly the same subject matter, to the same depth, by the same methods, nor that all students had achieved the same mastery of the subject. On the other hand, this requirement would eliminate students who had not studied many syllabus-outlined topics, either because the topic was not included in the course or because they had not completed the course, and whose competence to make judgments concerning those topics would therefore be limited.

The 1960-61 school year was selected because it was recent enough to provide timely data and to minimize problems of contacting students, yet it provided an adequate period of time for students to have completed high school and to have had extensive opportunity for post-high school experiences with bookkeeping. It was reasoned that twelfth grade students of bookkeeping in 1960-61 would have had approximately five years of opportunity to use their bookkeeping; eleventh grade students would have had four or five years, and tenth grade students would have had approximately three to five years of opportunity to use bookkeeping, depending upon whether they had graduated or had dropped out of school.



For purposes of this study the term, "completed a syllabus-outlined course," meant that the student had met the time and performance requirements of the syllabus-outlined course, up to and including the taking of a final examination if required by the school, but not necessarily requiring the passing of a final examination..

number of schools was deemed an appropriate way to get a sufficiently large and reasonably representative, unbiased cross-section of former bookkeeping students at a defensible expenditure of time, effort, and money. It was recognized that this procedure would not necessarily eliminate bias attributable to factors such as the choice of schools, choice of sample year, or the students' decisions to respond or not respond. A major alternative to the use of all students would have been to use a selected portion of former students from a greater number of schools. That alternative was rejected because it would have introduced additional chances of error in identifying and enforcing appropriate criteria for the selection; it would also have greatly increased costs of time and money in making arrangements with schools and coordinators.

The sample was limited to <u>public school students</u> to <u>simplify administration</u> of the study and to increase the assurance that students would have been taught syllabus-outlined courses.

The choice of <u>sixty schools</u> was somewhat arbitrary, but it was based on consideration of the following factors:

- A. An initial sample group constituting approximately ten per cent of all bookkeeping students for the sample year would be adequate and feasible. A response to the questionnaire by 25-50 per cent of the initial group might be expected, and this response would be a sufficient base for generalizing to the population with the desired degree of precision and confidence.
- B. According to data provided by the Eureau of Business and Distributive Education, approximately 66,000 students studied syllabus-outlined bookkeeping courses in public, private, and parochial schools of New York State during 1960-61. It was estimated that 55,000 to 60,000 of these students were in public schools.
- C. A selection of sixty schools would adequately represent the different types of public schools of the state and would also yield the appropriate number of former bookkeeping students.



For purposes of selecting schools for this study, four classes or types of schools were established for stratification of the sample, in the belief that differences in bookkeeping employment opportunities and personal use patterns might exist in differing sizes and types of population centers. The four types of schools were defined as follows:

- A. New York City: Any public school operated by and within the city of New York
- B. Large City: Any public school operated by and within a city of 100,000 or greater population, other than New York
- C. Small City--Suburban: Any public school operated by a city of fewer than 100,000 population, and any other school located within 15 miles of a small city or 30 miles of a large city.
- D. Rural: Any public school not classified as city or suburban

In selecting the sample schools, effort was made to assure that all schools of a type had equal opportunity to be selected and that all geographic areas of the state were represented. Operating within those general guidelines, two different methods were used for classifying, selecting, and contacting schools—one method for New York City and Large City schools and another for Small City—Suburban and Rural schools. In both methods, considerable effort was made to select schools which had offered both Book-keeping I and Bookkeeping II in 1960-61 to assure the inclusion in the ultimate sample of students from each group. For New York City and Large City school systems having a city supervisor of business education, the supervisor was informed of the purpose and design of the study and asked if his system would participate in the study. In every case the supervisor agreed to participate, obtained administrative approval for participation in the study, and contacted schools in his system to find participating schools and local coordinators.

One Large City did not have a city supervisor of business education.

In this case the procedure was the same as that for contacting Small City--



Suburban and Rural schools.

Once the New York City and Large City schools had been selected, a packet containing an explanatory letter, a copy of the study proposal, a copy of the questionnaire and cover letter, (Appendix A), and an instruction sheet describing the coordinator's duties (Appendix C) was prepared and sent to each of the teachers who had agreed to serve as a local coordinator in the study. In addition, Large City school coordinators were sent a return postal card requesting the number of students who had completed Bookkeeping I and Bookkeeping II during the 1960-61 school year. The card was necessary because the bookkeeping enrollment figures for these schools for the 1960-61 school year were not immediately available from any other source. The postal card was not sent to New York City schools because the city supervisor had enrollment figures for the 1960-61 school year. The process of contacting supervisors, identifying schools, and contacting the selected coordinators spanned the period from February 15 to April 15, 1966.

Small City--Suburban and Rural schools were selected with the aid of a list, provided by the Bureau of Business and Distributive Education, of all the public high schools in the state, except those in New York City, offering both Bookkeeping I and Bookkeeping II during the school year 1964-65, and the Bookkeeping II enrollment in each school for that year. The probability of these schools' having offered Bookkeeping I and II in 1960-61 had to be inferred from this list since earlier data had not been preserved by the Bureau and it was known that there had been changes in enrollments and changes in the number of schools offering Bookkeeping II between 1960 and 1964.

Schools presumably offering both Bookkeeping I and II in 1960-61, as shown by the Bureau's 1964-65 list, were selected for geographic distribution by developing a map which showed the location of schools in the 62 cities and



the Suburban and Rural areas in New York State as defined by the study.

Eleven Small City schools and nine Suburban schools were selected from a total of 197 such schools. All of the Rural schools which offered Bookkeeping II were selected for preliminary contact because there were few of them—only 15—enrollments were small, and it was conjectured that some of them might have introduced Bookkeeping II since 1960. The selection of Small City—Suburban and Rural schools was checked with a member of the Bureau, who concurred that the chosen schools were adequately representative of their type.

A list of the names and school addresses of the Chairman (or "leading" teacher) of the Business Education Department, the high school Principal, and the Superintendent of Schools or Supervising Principal for each selected school was obtained from the Bureau. A packet containing a letter explaining the study (Appendix B), a copy of the study proposal, a copy of the questionnaire (Appendix A), an instruction sheet (Appendix C), and a return postal card for reporting the number of students completing Bookkeeping I and Bookkeeping II during 1960-61 was then prepared and sent to the prospective coordinator in each of the selected schools. The letter explained the purpose of the study and invited the teacher, or some experienced member of his department whom he felt might be better qualified, to participate in the study by identifying the 1960-61 Bookkeeping I and Bookkeeping II students and mailing the questionnaire to these former students. The letter also advised the teacher to request the school administrator's approval for participation in the study. A similar letter was sent to the superintendent or supervising principal and the high school principal of each school. This letter explained the purpose of the study, requested permission for his school to participate, told of the materials sent to the business teacher, and informed him that the business teacher be making a request to participate in the study.



Responses from the teachers contacted revealed the following information:

- 1. All but two schools were willing to participate in the study.
- 2. Eight of the Small-City-Suburban schools did not offer Bookkeeping II in 1960-61. Ten of fifteen Rural schools contacted did not offer Bookkeeping II during 1960-61.
- 3. Total Bookkeeping II enrollments in the schools contacted were well below the figure anticipated for contact within these groups.

With these results from preliminary communications, additional schools and coordinators were contacted to round out the sample while maintaining geographic distribution of schools. This was accomplished eventually by selecting some Rural schools which did not offer Bookkeeping II in 1960-61. The Questionnaire

The questionnaire which was used in this study (Appendix A) was initially developed and partially refined during the summer of 1965 as a seminar project by two inservice business teachers engaged in graduate study at the State University of New York at Albany: Mrs. Mildred Pratt and Miss Ruth Stevens. After numerous conferences with the Project Director and intensive analysis of the bookkeeping syllabus, they drafted a questionnaire. Their next-to-last revision of the questionnaire was submitted for commentary and criticism to approximately 30 other in-service teachers who were also in graduate study. The final draft by these two people was quite similar in design and content to the questionnaire which was ultimately used.

The questionnaire was further revised by the Director and Assistant Director, in consultations with personnel of the Bureau of Business and Distributive Education, with several faculty members of the State University of New York at Albany School of Business, and with the data-processing group at the State University of New York at Albany. After numerous alterations and refinements, including changes to facilitate machine processing of the data, a fluid-dup-



licated version was pre-tested by administration to 100 graduates of Albany High School. The procedures of administering the questionnaire in the pre-test were the same as those planned for the final study, so the pre-test was, in actuality, a pre-test of administrative procedures as well as of the questionnaire.

Analysis of questionnaires returned by 47 respondents in the pre-test, supported by telephone interviews of several respondents after they had returned the questionnaire, indicated that the instrument was generally understandable and functional and that procedures of administration were workable. Only minor changes were made before printing of the questionnaire in its final form. The pre-test respondents and responses were not used in the final study, but the remainder of Albany High School respondents were included in the final study.

In retrospect, the questionnaire seems to have effectively served the purposes for which it was designed. It was lengthy, but the information sought was important, and suggestions to eliminate material were counterbalanced by suggestions to increase the scope of coverage. Compactness of design and ease of response may have offset respondent fatigue and any tendency toward patterned response.

Analysis of the Data

Two thousand sixty-four completed questionnaires were received from the coordinators of 59 schools. (Completed questionnaires from one school were lost in the mails.) These questionnaires were examined and edited for completeness in the office of the Study Director, and were then transmitted to the data-processing group of the State Education Department. There the data from the questionnaires were coded, key-punched, and tabulated as requested by the Director. Two-axis tabulations of all factors were prepared for all respondents, for the sub-group of students who had no formal study of book-



keeping beyond Bookkeeping I, and for students who had no formal study of bookkeeping beyond Bookkeeping II. These data were then analyzed in the Office of the Director where appropriate data were selected, supportive calculations were made, and the report was prepared.

Limitations of the Study

Any conclusions or recommendations which may be drawn from the data of this study must be tempered by the limitations of design and procedure. Certain of those limitations seem especially noteworthy:

- A. The information sought in this study was limited to that which was deemed most useful to the syllabus revision committee and which was obtainable through a questionnaire. The focus of the study was the frequency with which bookkeeping students had later used specific bookkeeping skills and knowledges in their post-high school business, education, and personal life. This study was not designed as a job analysis of the work of bookkeepers.
- B. Data of this study were obtained by means of a limited-response questionnaire which required recall, thought, and judgment by respondents. The validity of the data, therefore, is necessarily closely related to the competence and interest of the respondents. The accuracy of responses to items on the first page of the questionnaire may reasonably be assumed to be high since relatively little judgment was involved; on the other hand, responses to "frequency of use" items on the second, third, and fourth page may be less accurate because each respondent had to interpret the item, recall its meaning and his experience with it, determine the limits of the terms "frequently," "occasionally," and "never," and make a final decision concerning his frequency of use of the item.

While no formal measurement was made of the extent to which respondents may have become fatigued or lost interest in completing the lengthy questionnaire, visual examination of many completed questionnaires suggested that interest of some respondents may have waned beyond item 150 and their responses thereafter may have become somewhat patterned. Patterning of responses, however, was not judged to be excessive.

C. Data obtained from this study were grouped and analyzed with regard to a limited number of vocational, educa-



tional, and personal, characteristics to determine if there were discernible patterns within these categories. Such categorization and analysis, however, were not intended to show a cause and effect relationship in any differences which may exist; rather, categorization and analysis were used only as indicators of the types of skills used by each group.

D. The population or universe of this study, from which a sample was drawn and concerning which generalizations might be made, was all those public high school students of New York State who completed syllabus-outlined courses of Bookkeeping I or Bookkeeping II during the school year 1960-61. The sample group consisted of approximately 5814 students or an estimated 10 per cent of the population. The response group of 2064 students constituted approximately 35.5 per cent of the sample group, and 3.6 per cent of the population.

The limitation of sample and response groups raises the question of the extent to which the sample represented the universe. No formal follow-up of non-respondents was deemed feasible, but a chi-square analysis was performed on the responses describing the educational and work-experience background of respondents from two similar Large City schools, one school having the highest and the other school one of the lowest per cent of returns (approximately 70 per cent and 30 per cent respectively). The chi-square test indicated that a significant difference existed only in the responses to item 34--"If you have held an office or store position other than that of a bookkeeper, did the job involve the use of any bookkeeping skills or knowledges?" The school having the 70 per cent response had significantly more "no" responses to this question than did the other school. This analysis would indicate, then, that the non-respondents in the total sample probably contained a disproportionately high number of individuals who have had office or store employment other than as bookkeepers and have not made use of their bookkeeping skills. In other words, there is a good possibility that fewer students have made business use of their bookkeeping education than is indicated by the study. On the other hand, the fact that many questionnaires were undeliverable for lack of adequate addresses provides some assurance that those respondents' failure to return the questionnaire was involuntary and unavoidable.

Organization of the Report

The wealth of information that was obtained from this study has been extensively analyzed, and the lata which seemed to be of greatest co. :ern to



Bookkeeping in Business Life, and Chapter III: Uses of Bookkeeping in Personal Life. Within each of these chapters, certain major and subordinate questions are posed and data are presented in partial answer to those questions. Throughout the report, data for the entire group of 2,064 former bookkeeping students are reported for each question. With the interests of the syllabus writers in mind, data are also presented separately for those students who had had no formal bookkeeping education beyond Bookkeeping II. In addition, data have been reported for sub-groups based on the classification of school which the student attended. Other sub-group data have been reported as they seemed to have particular relevance to the needs of the syllabus writers.

Summaries of data are presented at the ends of Chapters II and III.

Key data are again summarized in Chapter IV, with recommendations for action by the syllabus committee. Several of the instruments that were used in this study are presented as appendices to this report.



CHAPTER II

USES OF BOOKKEEPING IN BUSINESS LIFE

A major purpose of this study was to obtain information in answer to the broad question: To what extent and in what ways have former high school bookkeeping students used their bookkeeping skills and knowledge in their post-high school business life? For reporting purposes, this broad, general question has been divided into the following two subordinate questions:

- A. What kind and amount of work involving bookkeeping in business had been done by former bookkeeping students since leaving high school?
- B. With what frequency had former bookkeeping students used certain bookkeeping skills and knowledges in office-store work?

Each of these two questions is used as a section heading of this chapter; pertinent data in answer to the questions are presented in tables, and the more significant data from each of the tables are discussed. A summary of the major findings of the sections is presented at the end of the chapter.

The following observations and explanations are important in understanding and interpreting the data that are presented in this chapter:

- 1. Bookkeeping I and Bookkeeping II were state-syllabus-outlined courses. In 1960-61, as at present, no state syllabus existed for Bookkeeping III, a course which was offered by some New York City Schools and at least one Large City school.
- 2. For simplicity in reporting, former bookkeeping students who had completed no formal bookkeeping study at any level above Bookkeeping I are referred to as "Bookkeeping I Students," and students who had completed no formal bookkeeping study at any level above Bookkeeping II, with Bookkeeping I as a prerequisite, are referred to as Bookkeeping II Students." Each of these groups is a "pure" group of students whose bookkeeping education is purely high school syllabus-cutlined bookkeeping,



uncontaminated by further high school or post-high school bookkeeping education of any kind. These "pure" groups provide a more accurate measure than the "All Respondents" group of the extent to which syllabus-outlined bookkeeping courses alone have served as a base for subsequent business use.

3. The following definition of "bookkeeper," created for this study primarily by reference to and synthesis of information in the Dictionary of Occupational Titles, was provided on the questionnaire for the guidance of respondents:

A "bookkeeper" is any person holding any job involving the recording of business transactions and/or the preparation of financial reports, or the examination and analysis of business transactions. Examples of bookkeeping positions include jobs with titles such as: accountant, senior or junior accountant, accounting clerk, accounts receivable or accounts payable clerk, check clerk, check register clerk, tax record clerk, voucher clerk, voucher register clerk; auditor, audit clerk, expense clerk, inventory audit clerk, journal clerk, cashier or assistant cashier, account clerk, accounting machine operator, recording clerk, posting clerk, payroll clerk, and any title containing the term "bookkeeper."

It must be assumed that respondents classified and reported their bookkeeping experience in the context of that definition.

4. In this study, on-the-job training was treated as a kind of post-high school education; it may or may not have involved the study of bookkeeping.

Section A

WHAT KIND AND AMOUNT OF WORK INVOLVING BOOKKEEPING IN BUSINESS HAD BEEN DONE BY FORMER BOOKKEEPING STUDENTS SINCE LEAVING HIGH SCHOOL?

In answer to this question, data are grouped and presented in a series of tables showing characteristics of the bookkeeping work of respondents classified according to the amount of their bookkeeping education, the type of school attended, the amount of "use opportunity" time since last attending high school, high school graduation or non-graduation, and sex of student. Tables 2 through 6 are concerned with the work of those respondents who had worked as bookkeepers in stores or offices; Table 7 is concerned with those respondents who had not worked as bookkeepers but



who had used their bookkeeping in other office-store positions.

Work as Bookkeepers and Amount of Bookkeeping Study

Characteristics of the work done by respondents who had worked as bookkeepers since leaving high school, classed according to the amount of their
bookkeeping education, are shown in Table 2, p. 23. Some of the more
significant data in that table are the following:

- A. Of the 2,064 respondents in this study, 631 or approximately 31 per cent of all respondents had completed Bookkeeping I as their highest level of bookkeeping study, and 564 or approximately 27 per cent of all respondents had completed Bookkeeping II as their highest level of bookkeeping study. Thus, 58 per cent of all respondents had no further study beyond Bookkeeping I or Bookkeeping II. Approximately 34 per cent of all respondents had completed some post-high school bookkeeping study in addition to Bookkeeping I, or Bookkeeping I and II, or Bookkeeping I, II, and III.
- B. Of the 2,064 respondents in this study, 849 or approximately 41 per cent of all respondents had worked as bookkeepers. Approximately eight per cent of all respondents had worked as bookkeepers for one to two years, and 18 per cent of all respondents had worked as bookkeepers for two years or more; thus, slightly more than 26 per cent of all respondents had worked as bookkeepers for a year or more.
- C. Of the 631 respondents with Bookkeeping I as their highest level of bookkeeping study, 186 or 29.5 per cent had worked as bookkeepers. Of this same group, 7.4 per cent had worked as bookkeepers one to two years, and 9.4 per cent had worked as bookkeepers for two or more years; thus, more than 16 per cent of Bookkeeping I students had worked as bookkeepers for a year or more.
- D. Of the 564 respondents with Bookkeeping II as their highest level of bookkeeping study, 191 or 33.9 per cent had worked as bookkeepers. Of that group, 6.2 per cent had worked as bookkeepers for one to two years, and 16.5 per cent had worked as bookkeepers for two or more years; thus, nearly 23 per cent of Bookkeeping II students had worked as bookkeepers for a year or more.
- E. Of the 693 respondents who had studied bookkeeping beyond high school, 398 or 57.4 per cent had worked as bookkeepers. Of



WORK AS BOOKKEEPERS AND AMOUNT OF BOOKKEEPING STUDI

						Amount	of Bo	Bookkeeping		Study				
	Re spondents		Bookkeeping 1 Only: No Further H.S or Post-H.S Book, Study	oping F. E.S. St. H. S. Study	Bookke 1, Mo ther Book Book	Some Some Some School	Bookk Ho Fu Host	Bookkeeping 1 & 11 Only No Further H.S. or Post-H.S. Book. Study	Bookkee 1 & 11, Further But So Post—H	Bookkeeping 1 & 11, No Further HS. But Some Post-HsS. Book, Study	Bookke 1, 11 16 Fur Haxe	eping 4 1113 ther May	Respondents Having Some Post—H.S.	dents dents ng e l.S.
	4796	1	Ey C	1		2	33		12				693	
Per Cent of All Respondents	1006	Ħ	3006	2	15	3	27.	2	157	1	F	H	33	123
		***	No.	***	Io.	***	Ko.	***	No.	gee	No	\$ 100	Hos	***
Worked as a Bookkeeper:	H													
Bookkeeping Job	-+	70%	186	53.5	152	5045	191	33.9	181	57.2	139	50.6	1	57.0
Hever Held a Bookkeeping Job	1215 2	× 0	f	300	127	4202	202	1000	150	42.07	17.	4.4.	622	46.00
Some Characteristics of the Book- keeping Employment of Respondents Who Had Worked as Bookkeepers:												***		
Length of B														
	157	2.6	श्रेष	7.0	30	10.8	31	5.5	22	8.5	25	9.2	66	.9.5
		7.0	36	5.7	31	11.1	32	5.7	5 2	8.2	20	7.3	68	9.8
ar to Under 2 I		8.1	24	7.4	30	10.8	35	6.2	38	12.0	17	5.2	8	11.5
ers or More	380 10	18.4	53	4.6	19	21.9	33	16.5	8	28°4	11	28.2	181	9792
Part-time or Full-time Bookkeening Job: ***												• • • • • • • •		
Partatine Bookkeeping Job	246	11.9	58	9.2	44	15.8	95	6.6	60	18.9	28	10.3	121	12.5
-	\vdash	34.4	H	23.6	129	46.2	156	27.7	153	48.3	122	224	338	18.8
Type of Business: ****														
181	183	8.9	31	4.9	27	9.7	44	7.8	39	12.3	% 5	15.4	85	12.3
bandising		11.0	54	7.1	64	16.8	52	9.2	84	15.1	36	13.2	113	16.3
Busine	Н	19.8	80	12.7	78	28.0	88	17.6	87	27.4	65	23.8	197	28.4
19	Н	2.7	58	9.2	25	1791	58	20.3	29	19.61	39	नग	129	18.6
Received the contract of the the	mest tonn	2	00 884	constructed	tod.		respondents	nts F	Y have	treated	6	.cue-200	o creama	2010

Because of the way in which the questionmaire was constructed, some respondents <u>Mar</u> have treated on-the-job training as involving post-high school bookeeping rtudy.

All rates per cent in the column below are based on the number of respondents included at the bead of the vertical column.

A respondent may have held both part-time and all-time bookkeeping jobs.

A respondent may have been employed as a bookkeeper in more than one type of business.

that group, 12 per cent had worked as bookkeepers for one to two years, and 26.6 per cent had worked as bookkeepers for two or more years. Thus, more than 38 per cent of students who had studied bookkeeping beyond high school had worked as bookkeepers for a year or more.

- F. Of all 2,064 respondents, 246 or 11.9 per cent had held parttime bookkeeping jobs, and 709 or 34.4 per cent had held fulltime bookkeeping jobs. (A respondent may have been included in
 both categories.) Of the Bookkeeping I students, about 9
 per cent had held part-time bookkeeping jobs and about 24 per
 cent had held full-time bookkeeping jobs. Of the Bookkeeping II
 students, approximately 10 per cent had held part-time bookkeeping jobs and about 28 per cent had held full-time bookkeeping
 jobs.
- G. Nearly 20 per cent of all respondents had worked as bookkeepers in service businesses. Nearly 13 per cent of Bookkeeping I students, and more than 17 per cent of Bookkeeping II students, had worked in service businesses. The category "service business" drew a larger total percentage of responses than any of the other three categories, with manufacturing showing the smallest percentage for all levels of bookkeeping study. Forty-eight per cent of all students of any educational background who held bookkeeping jobs held them in service businesses, while 21 per cent had worked as bookkeepers in manufacturing businesses, 27 per cent in merchandising concerns, and 30 per cent in other types of businesses.

Work as Bookkeepers and Type of High School

Characteristics of the work experience of respondents in this study who had held positions as bookkeepers, with respondents grouped according to the type of high school they attended and amount of bookkeeping they studied, are shown in Tables 3A and 3B, pages 25 and 26. Definitions of school types are on p. 12 of this report. The bookkeeping work of all respondents is shown in Table 3A; the work experience of "Bookkeeping I students" and "Bookkeeping II students" is shown in Table 3B.

With reference to those tables, it should be noted that the number of respondents from Rural schools was relatively small by comparison with the number of respondents from other school types. The data may be deemed



WORK AS BOOKKEEPERS AND TYPE OF STGH SCHOOL; ALL RESPONDENTS Table 3A:

			ATT 1	baccso	il Respondents (2064)	(49		
	New York City	ork	Large C1ty	2.	Small-City Suburban	ity-	Rural	p=1
	Sehoo	18	Schools	318	Schools	ls	Schools	18
fumber of Respondents	\$69	5	92t ₁	<u>`</u>	1///			
Per Cent of All Respondents	33.	1/2	20°66	96	37.4	6	8.3%	9
	No.	**	No.	\$ *	No.	*\$	Noe	**
Worked as a Bookkeeper:					978	000	3	000
Held a Bookkeeping Job	22	39.3	201	47.62	8	7.27		***
E	422	60.7	225	52.8	463	00°T	<u> </u>	010
Some Characteristics of the Book-			*					
keeping Employment of Respondents								
Langth of Employment:								
Less than 6 months	64	7.1	38	8.9	28	OL	12	2.0
6 months to under 1 year	147	5.9	28	9°9	3	8.2	13	700
1 vear to under 2 years	94	9•9	38	8.9	67	8.2	16	9-3
2 vears or more	137	19.7	16	22.8	120	15.5	26	15.1
Partatime or Fullatime								
Bookkeeping Job:	83	a o	8	175	8	11.6	8	33.6
Full-time Bookkeeping Job	238	36.2	157	36.9	262	34.0	25	30.2
****	_							
Manufacturing Business	88	12.2	3%	8.5	33	9•9	11	6.4
Memberd afre Breiness	19		65	15.3	82	10.6	8	11.6
Service Business	13	19.3	87	20.4	162	21.0	56	15.1
Other Basiness	93	13.4	22	16.9	2	9.5	24	24.0
	17		1	Service of	40 4 24	0 20400	+ + 10	to head

*All rates per cent below are based on the number of respondents indicated at the head of each vertical column.

A respondent may have held both part-time and full-time bookkeeping jobs. *A respondent may have been employed in more than one type of business.

3B: WORK AS BOOKKEEPERS AND TYPE OF HIGH SCHOOL; BOOKKEEPING I AND BOOKKEEPING II STUDENTS Table

ERIC A Full Task Provided by ERIC

		. boo	Bookkeeping	7	અન્યાવ,	4	77(0		ļ	202	DOORREDIE	4114		ormanno.	700	
	Mev		Larg	_	Subartan	Suburtan	Burel	2	New	4 20	Large	20 ×	Saa11 Subu	Suburban	Rural	72
	School	* 6	-	2018	Schools	918	Sel	500	Sch	Schools	Schools	ols	Schools	ols	Schools	ols
Mumber of Respondents	15.5			122		23	L	X	L	242		105		33		2
Per Cent of All Respondents (2064)			3			3.6		9.		11.7	5	 		9.0	F	lo.
				,												
ne II Groups	17	Printer.	(1)			51.2	11	11.9		42.9	18	18.6	32	32°8	5.7	2
	Mo.	*8	No.	*\$	No.	*\$	No.	*%	No.	*\$	No.	*\$	No.	\$\$	No.	*\$
Worked as a Bookkeeper:																
Held a Bookkeeping Job	32	28.8	ग्रम	36.1	R K	28.2	19	25.3	69	28.5	元	42.8	88	36.8	0	28.1
Meyer Held a Bookkeeping Job	1 79			63.9	232	71.8			173	71.5	90	57.2	117	63.2	2	2
Some characteristics of the Book-	_	_														
Loyment of Respon	Ann to the regard															
Who Bad Worked as Bookkeepers:																
Length of Employment:																
Less Than 6 Months	0	8.1	12	9.8	16	5.0	2	9.3	12	5,0	6	5.7	1	6.0	6	67
6 Months to Under 1 Year	2	5.4	6	7.4	20	2 •9	2		2	2.9	80		15	8.1	2	6.3
to Under 2 I	10	0.6		9•9	23	7.1	9		1.5	6.2	9	5.7	122	6.5	~	7.39
2 Years or More	8	7.2	15	12,3	32	6.6	47	5.3		14.4	25	23.8	30	16.2	3	9.3
Partatime or Fullatime Booka			T													
8 1																
Part-time Job	6	8.3	18	14.8	24	7.4	2	9.3	22	8.7	12	16.2	12	0.0	-	3.0
Full-time Job	25	22.5	31	25.4		8.42	13			23.6	33	31.4	58	31.6	8	25.0
Type of Business: ***																
Manufacturing Business	7	6.3	9	4.9	35	17.6	c	4.0	24	0	٤	70		2.0	0	0.3
Merchandising Business	8	5.4	12	9.8	23	7.1	*	5.3	77	5.8	×	76.3	9	200	4	25.0
Service Business	11	9.9	21	12.2	42	13.0	9	8.0		16.5	2	20.0	36	19.4	2	6.3
Other Business	114	12.6	18	14.8	19	6.9	7	9.3		9.5	25	14.3	17	6.0	2	0.3

*All rutes per cent below are based on the mumber of respondents indicated at the head of each vertical column.

*A respondent may have held both part—time and full—time bookkeeping jobs.

*A respondent may have been employed in more than one type of business. *** respondent

reliable, however, in that representation in the Rural school sample was proportionally as large as in the samples from other school types, and the rate of response was high. On the other hand, sub-groups of the Rural school category are quite small and the representation of those sub-groups as rates per cent of the total group must be viewed as rather imprecise measures.

Some of the more significant data from Table 3A, and 3B are the following: Concerning ALL respondents: (Table 3A)

- A. Approximately 40 per cent of all respondents from New York City, Small City-Suburban, and Rural schools had worked as book-keepers. Approximately 47 per cent of Large City respondents had worked as bookkeepers.
- B. About 25 per cent of respondents from New York City, Small City-Suburban, and Rural schools had worked as bookkeepers for one year or more. About 32 per cent of Large City respondents had worked as bookkeepers for one year or more.
- C. About 10 per cent of respondents from New York City, Small City-Suburban, and Rural schools had worked in part-time bookkeeping jobs; slightly more than 16 per cent of Large City respondents had worked in part-time bookkeeping jobs.

 Approximately 34 per cent of New York City and Small City-Suburban respondents had worked in full-time bookkeeping jobs, shout 30 per cent of Rural respondents had worked in full-time
- about 30 per cent of Rural respondents had worked in full-time bookkeeping jobs, and about 37 per cent of Large City respondents worked in full-time bookkeeping jobs. (A respondent may have been employed in both part-time and full-time work as a bookkeeper.)
- D. Approximately 20 per cent of respondents from New York City, Large City, and Small City-Suburban schools had worked as bookkeepers in service businesses. About 15 per cent of Rural School respondents had worked in service businesses. The 20 per cent "Service Business" response is noticeably higher than that for the other types of businesses, except for the nearly 17 per cent "Other Business" response of Large City respondents. (A respondent may have worked in more than one type of business.)



Concerning "Bookkeeping I" students: (Table 3B)

- A. Slightly more than 51 per cent of Bookkeeping I respondents were in Small City-Suburban schools; 12 per cent were in Rural schools.
- B. Slightly more than 36 per cent of Large City respondents had worked as bookkeepers. About 25 per cent of Rural respondents had worked as bookkeepers; about 28 per cent of New York City and Small City-Suburban respondents had worked as bookkeepers.
- C. Nearly 19 per cent of the Large City respondents had worked as bookkeepers for a year or more; about 17 per cent of Small City-Suburban, and 16 per cent of New York City respondents had worked for a year or more. Roughly 13 per cent of Rural respondents had worked as bookkeepers for a year or more.
- D. About 15 per cent of Large City respondents had held part-time bookkeeping jobs, and 25 per cent had held full-time bookkeeping jobs. Data for other categories are similar, and the numbers of respondents involved are too small to draw conclusions concerning apparent differences.
- E. A higher percentage of Large City respondents (17.2%) and Small City-Suburban respondents (13%) had worked as bookkeepers in service businesses than in any other type of business. A higher percentage of New York City respondents (12.6%) and Rural respondents (9.3%) had worked in the "Other Business" category than in manufacturing, merchandising, or service. Except for New York City respondents, fewer respondents had worked in manufacturing businesses than in any other type of business.

Concerning Bookkeeping II" students: (Table 3B)

- A. The 242 New York City respondents represented nearly 43 per cent of the Bookkeeping II respondents, and Small City-Suburban respondents constituted almost 33 per cent of the Bookkeeping II respondents.
- B. Approximately 28 per cent of the New York City respondents and 28 per cent of the Rural respondents had worked as bookkeepers. Nearly 43 per cent of the Large City respondents, and about 37 per cent of the Small City-Suburban respondents, had held jobs as bookkeepers.
- C. About 21 per cent of the New York City respondents and of the Small City-Suburban respondents had worked as bookkeepers for one year or more. Over 29 per cent of the Large City respondents had worked as bookkeepers for one year or more, and about 15 per cent of the Rural respondents had worked as bookkeepers for one year or more.



- D. About nine per cent of the New York City respondents and of the Small City-Suburban respondents had worked as part-time bookkeepers. More than 16 per cent of the Large City respondents had worked as part-time bookkeepers. Only three per cent of the Rural respondents had worked as part-time bookkeepers. About 25 per cent of the New York City respondents and of the Rural respondents had worked as full-time bookkeepers. Over 31 per cent of Large City respondents and of the Small City-Suburban respondents had worked as full-time bookkeepers.
- E. A higher per cent of respondents from New York City schools, Large City schools, and Small City-Suburban schools had worked as bookkeepers in service businesses than in any other type of business. More Rural respondents had worked as bookkeepers in merchandising husinesses than in any other type of business. Fewer of the Large City and Small City-Suburban respondents had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer of the New York City respondents had worked as bookkeepers in merchandising businesses than in any other type of business.

Work as Bookkeepers and Use Opportunity

Characteristics of the bookkeeping work experience of respondents related to "use opportunity" are presented in Tables 4 A and 4B. Table 4A shows the work experience for all respondents, and Table 4B shows the responses of "Bookkeeping I" and "Bookkeeping II" students.

In interpreting the data of those tables, the following definitions and limitations should be noted:

- A. "Use opportunity" is a phrase used throughout this study and report to indicate the period of time during which respondents could have made significant use of the skills and knowledge acquired in their high school bookkeeping courses. It is the approximate time, expressed in full years, from June of the year of last attendance at high school to the date of completing the questionnaire (April-May, 1966). In this section of the report, ase opportunity time is a base with which to compare actual time spent in bookkeeping work.
- B. The group of respondents with two years of use opportunity (last attended high school in 1963-64) is so small that the data and the rates per cent used to represent those data should be considered as imprecise measures of the group's activities. Furthermore, that group had not actually had a full two years of use opportunity at the time they completed the questionnaire.



ALL RESPONDENTS (2064) WORK AS BOOKKEKPERS AND USE OPPORTUNITY: Table 44:

### Opportunity Opportunity Opportunity Opportunity 5 Tears 770		Ω	2		Use	D	Use		980
Name of Engine Action Name of Engine		Oppor	cunity	Oppor	tundty	Oppor	tunity	oddo	rtunity
Cent of All Respondents (2064) 38,7 45,8 14,1 1,4 Cent of All Respondents (2064) 38,7 45,8 14,1 1,4 Mod As A Bookteener: Seld A Bookteener: Se		5 X	Pars	4 1	ears	3 1	ears	2	Keere
Cent of All Respondents (2064) 38,7 45,8 14,1 1,41 1,44 1,45 1,45 1,45 1,45 1,45	hober of Respondents	7	96	₹ 	5	52	7	,	30
ted As A Bookteener: Ho. \$** Ho. ** ** Ho. ** Ho. **	er Cent of All Respondents (2064)	38	-2	45.	8	14.	.1	1	4.
### Bookkeeping John 138 42.4 391 41.3 111 38.1 9 39 #################################		No.	**	No.	*5	Mo.	+3	No.	*5
### Bookeaping Job #2.45 391 \$1.3 111 38.1 9 39 #### Bookeaping Job #60 57.6 454 55.7 180 61.9 21 70 #### Charactentstics of the Bookeaping Solution of Respondents #### Bookeaping Solution of Respondents ###################################	forked As A Bookkseper:								
Characteristics of the Bookeepthe Job 460 57.6 56.7 180 61.9 21 70 22 23 24 24 25.7 24 25.7 24 25 25 25 25 25 25 25	Held A Bootkeeping Job	338	42.4	391	41.3	111	38.1	6	30.0
### Suplement of Respondents	Mever Held A Bookkeeping Job	094	27.6	455	F d	180	61.9	21	20.0
Part Supleyment of Respondents Part Supley Supering Supley Suppey Su	Spa								
Service Business 10,2 12,6 13,6 14,6 15	Heli				•				
the 58 7.3 75 7.9 22 7.6 2 1 2 1 2 2 1 2 2 2 2 2 2 3 3 3 3 3 3 3									
er l Tear 60 7.5 65 6.9 19 6.5 1 ctime 159 170 176 176 18.6 44 15.1 1 ctime 94 11.8 125 13.2 26 8.9 1 set 81 10.2 77 8.1 23 7.9 2 Mathees 81 10.2 77 8.1 23 7.9 2 Mathees 89 11.2 10.6 11.4 25 8.9 5 1 Mathees 89 11.2 10.6 11.4 25 6.9 5 1 Set 162 20.3 184 19.5 58 1 Set 10.7 12.0 12.7 33 11.3 5	Less Than 6 Months	\$3	7.3	73	626	22	7.6	2	
time 159 19.9 176 18.6 44 15.1 1 time time 294 11.8 125 13.2 26 8.9 1 statiness 81 10.2 77 8.1 23 7.9 2 hadraes 89 11.2 108 11.4 56 8.9 5 1 s 107 13.4 120 12.7 33 11.3 5	6 Months to Under 1 Year	09	7.5	59		19	6.5	7	3.3
time 94 11.8 125 13.2 26 8.9 1 statement 81 10.2 77 8.1 23 7.9 2 statement 89 11.2 108 11.4 25 8.9 5 1 statement 89 11.2 108 11.4 25 8.9 5 1 statement 89 11.2 108 11.4 25 8.9 5 1 statement 107 13.4 120 12.7 33 11.3 2	1 Year to Under 2 Years	19	2.7	22	9.9	88	8.9	3	16.7
time 292 36.6 318 33.7 91 31.3 8 2 404 11.8 125 13.2 26 8.9 1 404 10.2 77 8.1 23 7.9 2 404 10.2 77 8.1 23 7.9 2 405 10.2 77 8.1 23 7.9 2 405 10.2 10.8 11.4 55 8.9 5 1 8 162 20.3 184 19.5 58 9 5 1 8 162 20.3 184 19.5 58 9 5 1		159	19.9	126	18.6	44	15.1	1	3.3
11.6 125 13.2 26 8.9 1 292 36.6 318 33.7 91 31.3 8 2 11.2 10.2 77 8.1 23 7.9 2 11.2 10.8 11.4 25 8.9 5 1 10.2 20.3 184 19.5 58 11.3 2	Part-time or Full-time								
11.6 125 13.2 26 8.9 1 10.2 36.6 318 33.7 91 31.3 8 2 10.2 77 8.1 23 7.9 2 1 10.2 10.2 10.6 11.4 5 8.9 5 1 10.2 20.3 184 19.5 58 11.3 5 1 10.7 13.4 12.0 12.7 33 11.3 5 1	Bookkeeping Jobs**								
10058 81 33.7 91 31.3 8 2 Linese 81 10.2 77 8.1 23 7.9 2 Linese 89 11.2 10.8 11.4 56 8.9 5 1 Linese 89 11.2 10.6 11.4 56 8.9 5 1 Linese 89 11.2 12.6 56 56 1 107 13.4 12.0 12.7 33 11.3 2	Part-time Job	46	11.8	125	13.2	5 6	8.9	1	3.3
Linese 81 10.2 77 8.1 23 7.9 Linese 89 11.2 108 11.4 56 8.9 162 20.3 184 19.5 58 19.9 107 13.4 120 12.7 33 11.3	Full-time Job	262	36.6	318	33.7	91	31.3	8	26.7
Inese 81 10.2 77 8.1 23 7.9 Inese 89 11.2 10.8 11.4 5 8.9 Inese 89 11.4 5 8.9 Inese 10.2 20.3 184 19.5 58 19.9 Inese 10.7 13.4 120 12.7 33 11.3	Type of Business: ***								
Bustness 89 11.2 108 11.4 75 88 162 20.3 184 19.5 58 107 13.4 120 12.7 33	Manufacturing Business	81	10.2	14	8.1	23	7.9	2	6.3
188 162 20.3 184 19.5 58 188 12.7 33	Merobandising Business	68	11.2	301	71.4	95	8.9	8	16.7
107 13.4 120 12.7 33	Service Business	762	20.3	181	19.5	85	19.9	8	16.7
	Other Business	107	13.4	120	12.7	33	11,3	2	6.7

*All rates per cent below are based on the mumber of respondents indicated at the head of each vertical column.

*** respondent may have held both part-time and full-time bookkeeping jobs.

WORK AS BOOKKEEPERS AND USE OPPORTUNITY; BOOKKEEPING I AND BOOKKEEPING II STUDENTS Table 4B:

	1 1	Bookkeeping	I sulce	Students	rts (631)	7			Boo	Bookkeeping	Ħ	Students	its (564)	(1	
	080				190	U30	2	os n		Use		g Q	1	80	
	Opportunity 5 Icars		Opportunity 4 Ieers		Opportunity	Opportuni 2 Years	tunity	proof	nity	proce	nity	Opportuni	tant ty	poortuni	remity .
Mumber of Respondents	284		272		29		5	183		280	0		68	97	
Ö	13.8	Н	13.2		3.0		9	9.0	0		13.6		4.3	j	Ĭ
눵	45.0		43.1		8.6	2,1	-	32.8	80	\$	9.64	તિ	15.8	1.8	
Worked as a Bookkeeper:	No. ۴		No. 🐅	Mo.	ů.	No.	*	¥o.	ů.	No.	÷	Ho.	*	9	*
Boo	33°	1 72	2 26.5	29	30.6	-	2.2	730	34.6	8	35.4	T	0,62	4	3
7	99	9 200	73.	Н	69.4	12	92.3	121	55.4	181	9.49	65	73.0		8
Suployment of															
as Bookkeepers:															
Z											:		:		T
Less Than 6 Months	7.	0 20	7.4	3	4.8	1	7.7	8	4.3	16	5.7	9	6.9		10
9	18 6.	3 13	8.4	3	181	0	0	6	4.9	82	7.1	2	2.3	-	9
l Year to Under 2 Years	22 7.8		6.2	8	12.9	0	0	11	5.9	20	7.2	2	3.5	-	2
2 Tears or More	34 12.0	0 22	8.1	3	4.8	0	¥ 0	98	19.5	43	4.21	13	18.6	-	2
Fart_time or Full_time Bookkeening Johi**															
Part-time Job	28 9.9	9 25	9.2	4	6.5	-	7.7	72	2.6	35	72.5	•	0 6	\	6
Full-time Job	79 27.8				24.2	0	0	%	30.3	2	5.75	2	21.3	2	2
Expe of Businessiffs				 									1		
Manufacturing Business	22 7.8	8	2.6	8	3.2	0	0	16	8.6	8	2.2	1	0.6	1.	S
Merchandising Business	H	0 20	H	Ц	6.5	1	7.71	18	9.2	18	100	V	100		38
e Busine	1		110	6		1	7.7	30	16.2	2	19.3	13	18.6	1~	18
Ф			6	5	8.1	-	7.71	8	10.8	8	10.71	K	to		102
#A11 meter new sent belon			•	•	•							1	1	1	

or cent below are based on the number of respondents indicated at the head of the column. I may have held both part-time and full-time bookkeeping positions. **All rates per **A respondent :

Some of the more significant data from the tables are as follows:

Concerning ALL Respondents: (Table 4A)

- At the time the study was conducted, nearly 39 per cent of the respondents had had five years of use opportunity (last attained high school during the 1960-61 school year), and nearly 46 per cent of the respondents had had four years of use opportunity (last attended high school during 1961-62 school year). Thus, nearly 85 per cent of the respondents had had four or more years of use opportunity. Only slightly more than one per cent of respondents had had less than three years of use opportunity.
- B. About 42 per cent of respondents with four or more years of use opportunity, and about 38 per cent of respondents with three years of use opportunity, had worked as bookkeepers. Thirty per cent of respondents who had had less than three years of use opportunity had worked as bookkeepers.
- C. Nearly 20 per cent of respondents with four or more years of use opportunity had worked as bookkeepers for two years or more, and nearly 27% of respondents with four or more years of use opportunity had worked for one year or more. About 24 per cent of those with three years of use opportunity had worked as bookkeepers for a year or more. Twenty per cent of the group classed as having two years of use opportunity had worked as bookkeepers for a year or more but, as previously noted, the group was small and the actual use opportunity for most respondents was probably somewhat less than a full two years.
- D. About 12 per cent of respondents with four or more years of use opportunity had worked in part-time bookkeeping jobs and about 35 per cent had worked in full-time bookkeeping jobs. The rates per cent of part-time and full-time bookkeeping employment in the three-year use opportunity group were lower, as were the rates for the small group of two-year use opportunity respondents.
- E. Work as bookkeepers in service businesses predominated over work in other types of businesses for all use opportunity groups. Work in manufacturing businesses was least common for all groups.

Concerning "Bookkeeping I" students: (Table 4B)

A. About 45 per cent of the respondents had been out of high school for five years, and over 43 per cent had been out of high school for four but fewer than five years. Thus, over 88 per cent of the Bookkeeping I respondents had four or more years of use opportunity. About two per cent of respondents had less than three years of use opportunity.



- B. About 33 per cent of the respondents with five years of use opportunity had worked as bookkeepers; almost 27 per cent of the respondents with use opportunity of four years had worked as bookkeepers; nearly 31 per cent of the respondents with three years of use opportunity had worked as bookkeepers; and about eight per cent of the respondents with less than three years of use opportunity had worked as bookkeepers.
- C. Nearly 20 per cent of the respondents with five years of use opportunity had worked as bookkeepers for one year or more; over 14 per cent of the respondents with four years of use opportunity had worked as bookkeepers for one year or more; almost 18 per cent of the respondents with use opportunity of three years had worked as bookkeepers for one year or more; and none of the respondents with less than three years of use opportunity had worked as bookkeepers for one year or more.
- D. Less than 10 per cent of respondents in any one use opportunity category had held part-time bookkeeping jobs. On the other hand, almost 28 per cent of the respondents with five years of use opportunity had worked as full-time bookkeepers; over 20 per cent of the respondents with use opportunity of four years had worked as full-time bookkeepers; over 24 per cent of the respondents with three years of use opportunity had worked as full-time bookkeepers; but none of the respondents with less than three years of use opportunity had worked as a full-time bookkeeper.
- E. Employment in service businesses generally exceeded employment in any other kind of business for all use opportunity groups, and employment in manufacturing was least common for all use opportunity groups.

Concerning "Bookkeeping II" students: (Table 4B)

- A. Nearly 33 per cent of the respondents had been out of high school for five years, and almost 50 per cent had been out of high school for four but fewer than five years. Thus, nearly 83 per cent of the respondents had use opportunity of four years or more. About two per cent had use opportunity or less than three years.
- B. Almost 35 per cent of the respondents with five years of use opportunity had worked as bookkeepers, and over 53 per cent of the respondents with use opportunity of four years had worked as bookkeepers. Thus, approximately 35 per cent of the respondents with four or more years of use opportunity had worked as bookkeepers. About 27 per cent of the respondents with three years of use opportunity had worked as bookkeepers, and about 40 per cent of the respondents with less than three years of use opportunity.



- C. Approximately 25 per cent of the respondents with five years of use opportunity had worked as bookkeepers for one year or more and nearly 23 per cent of the respondents with use opportunity of four years had worked as bookkeepers for one year or more. About 18 per cent of the respondents with three years of use opportunity had worked as bookkeepers for one year or more, and 20 per cent of the respondents with less than three years of use opportunity had worked as bookkeepers.
- D. Relatively few respondents in each use opportunity category had held part-time bookkeeping jobs; the range was from nine to 12.5 per cent. In contrast, more than 30 per cent of respondents with five years of use opportunity had worked as full-time bookkeepers; nearly 28 per cent of four year, 21 per cent of three year, and 0 per cent of respondents with less than three years of use opportunity had held full-time bookkeeping jobs.
- E. Employment in service businesses exceeded employment in any other kind of business for all use opportunity groups. Imployment in manufacturing was least common for the four and five year use opportunity groups, and relatively uncommon for the groups with three years' or less use opportunity.

Work as Bookkeepers and High School Graduation

Characteristics of the work experience of respondents when grouped according to graduation or non-graduation are presented in Table 5. The following comments apply to the interpretation of that table:

- A. Any respondent who received a high school diploms or a high school equivalency diploma was classified as a graduate. Any other respondent was a non-graduate.
- B. The number respondents in the non-graduate category is so small that the rates per cent used to represent them must be viewed as imprecise measurements.

Some of the more significant data shown in Table 5 are the following:

- A. Nearly 98 per cent of all respondents were high school graduates; almost 97 per cent of the "Bookkeeping I" respondents and about 98 per cent of the "Bookkeeping II" respondents were high school graduates.
- B. More than 41 per cent of all graduates had worked as bookkeepers and nearly 24 per cent of all non-graduates had worked as bookkeepers. About 30 per cent of the "Bookkeeping 1" graduates and over 14 per cent of the "Bookkeeping I" non-graduates had worked as bookkeepers. Over 34 -- cent of the "Bookkeeping II" graduates and nearly 17 per cent of the "Bookkeeping II" non-graduates had worked as' bookkeepers.



WORK AS BOOKKEEPERS, GRADUATICH FROM HIGH SCHOOL, AND AMOUNT OF BOOKKEEPING STUDY table 51

	7	11 Respon (2064)	All Respondents (2064)		Book	Bookkeeping I (631)	I Students	onts	Book	Bookkeeping II (564)	II Students 4)	nte
	Graduat	929	Non-Graduate	duste	Gradua	•	Non-Graduate	dusto	Gradust		Mon-Graduate	hate
fumber of Respondents	20	2018	9/9		19		2		552		2	
Per Cent of all Respondents	166	97.8	2.2	2	65	9	7	.0	26.7		9.	
Jo		1			8	•	~		0 40		6.6	
BOOK IT STOND					2	,		/:/	21.67		70.7	
	No.	*\$	No.	*5	Los	•5	No.	*3	Yo.	*5	Mos	**
Morked as a Bookkeeper:												
B	838	41.5	π	6.62	છા	30.0	3	14.3	189	34.2	2	16.7
F H	1180	58.5	35	76.1	427	70.0	18	85.7	363	65.8	10	83.3
Birac												
keeping Employment of Mespondents Moo Had Worked as Bookkeepers:												
Length of Employments												
8 t	154	9.6	3	5.9	24	6.9	2	9.5	30	5.4		8.3
6 months to under 1 year	144	7.2		2.2	%	5.9	0	0	32	5.8	C	O
1 wear to under 2 wears	164	8.1	3	579	64	7.7	0	0	35	6.3	0	O
re or nore	376	18.6		8.7	58	9.5	1	4.8	25	16.7	-	8.3
Part-time or Full-time Bookkeeping Job:**									Y			
	242	12.0	有	8.7	95	9.2	2	9.5	45	8.6	2	16.7
9	202	34.8	7	15.2	148	24.3	3	4.8	156	28.3	O	d
Type of Business:												
	178	8.8	8	10.9	20	4.8	2	9.5	种	0*8	0	0
	224	11.1	7	8.7	145	7.4	0	0	05	9.1	2	16.2
	904	20.1	3	6.5	80	13.1	0	0	8	17.8	6~	8.3
or Bu	259	12.8	3	6.5	23	9.3	•	4.8	58	10.5	O	c
this mates nor cent helow are had	ad on the	Amin.	ar of re	spondent		4.60	at the h		the column	Š		

**All rates per cent below are based on the number of respondents indicated at the head of the column.
**A respondent may have held both part-time and full-time bookkeeping positions.
***A respondent may have been employed in more than one type of business. *All rates per

- O. Nearly 27 per cent of all graduates and about 15 per cent of all non-graduates had worked as bookkeepers for one year or more. Over 17 per cent of the "Bookkeeping I" graduates and about five per cent of the "Bookkeeping I" non-graduates had worked as bookkeeping II" graduates and over eight per cent of the "Bookkeeping II" graduates and over eight per cent of the "Bookkeeping II" non-graduates had worked as bookkeepers for one year or more.
- D. About 12 per cent of all graduates and nearly nine per cent of all non-graduates had worked as part-time bookkeepers. Over nine per cent of the "Bookkeeping I" graduates and nearly 10 per cent of the "Bookkeeping I" non-graduates had worked as part-time bookkeepers. Nearly 10 per cent of the "Bookkeeping II" graduates and about 17 per cent of the "Bookkeeping II" non-graduates had worked as part-time bookkeepers. Approximately 35 per cent of all graduates and 15 per cent of all non-graduates had worked as full-time bookkeepers. Over 24 per cent of the "Bookkeeping I" graduates and nearly five per cent of the "Bookkeeping I" non-graduates had worked as full-time bookkeepers. Over 28 per cent of the "Bookkeeping II" graduates but none of the "Bookkeeping II" non-graduates had worked as full-time bookkeepers.
- E. More graduates, including the whole group and the sub-groups, had worked as bookkeepers in service businesses than in any other type of business. For the whole group of non-graduates and the "Bookkeeping I" non-graduates, more respondents had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer graduates, including the whole group and the sub-groups, had worked as bookkeepers in manufacturing businesses than in any other type of business. Fewer non-graduates had worked as bookkeepers in service businesses than in any other type of business. (The number of non-graduates who worked as bookkeepers is so nearly evenly divided between the various types of businesses that ranking the types of businesses may have little meaning.)

Work as Bookkeepers and Sex of Respondents

Characteristics of the work experience of respondents, analyzed for sub-groups of male and female respondents, are shown in Table 6, p. 37.

Some of the more significant data from that table are the following:

A. About 22 per cent of all respondents, 17 per cent of the "Bookkeeping I" respondents, and 1h per cent of "Bookkeeping II"



Table 6: WORK AS BOOKKEKPERS, AMOUNT OF BOOKKERPING STUDY, AND SEX OF STUDENT

	TOY	1 Mespondents (206k)	dente		Bookka	pting 1 (63n)	Studente	22	Bookk	kkeeping (66)	T Stud	mts
	37	9	100	Į,	9	•	, see	9			4	
Responde		15.		613		8	522			10	2	
of Book		2707	0)	100	1 2	7 7	82.9			16.4	85.6	
	To	÷	Ĭ.	3	No.	*	Ko.	*	Fo.	*	No.	3
Morked as a Bookkeeper:												
	167	37.0	682	12.3	#7	13.0	172	32.9	3 5	19.8	175	36.2
Mever Held a Bookkeeping Job	1284	63.0	931	57.7	94	87.0	351	67.1	65	80.2	308	63.8
tort												
loyment of Respon		ن استالیات										
moloveent:												
Less than 6 months	82	8.4	119	7.4	0	5.6	200	7.3	~	2.9	82	5.4
4	36	8.0	109	6.8	1	6.0	35	6.7	*	4.9	92	2.8
8	36	8.0	131	8.1	ħ	3.7	4:3	8.2	2	2.5	33	9*9
OF BOYS	57	12.6	£2£	20°0	8	2.8	95	10.7	5	7°9	99	78.2
Or P												
	2	13.1	187	11.6	5	4.6	83	10.1	*	4.9	25	10.8
2	135	59.9	¥25	35.6	12	11.1	137	26.2	12	14.8	144	29.8
15		·										
	82	6.4	154	9.5	2	1.9	239	5.5	0	0.0	和	1.6
Merchandising Business	97	10.2	182	11.3	5	9*4	? ₹	9.7	3	3.7	612	101
Bustness	85	18,8	324	20.1	9	5.6	716	14.1	10	12.3	68	18.4
2	19	13.5	102	12.5	4	3.7	な	10.3	\$	7.4	25	10.3
s per cent below are base	ed on the	rechar	of resp	respondents	at the	bead o	the	column				

*** respondent may have beld both part-time and full-time bookkeeping positions.
*** respondent may have been employed in more than one type of business.

respondents were male. Female respondents, constituted 78 per cent of all respondents, 83 per cent of the "Bookkeeping I" respondents, and 86 per cent of the "Bookkeeping II" respondents.

- B. About 37 per cent of all male respondents, 13 per cent of the "Bookkeeping I" male respondents, and 20 per cent of the "Bookkeeping II" male respondents had worked as bookkeepers. Approximately 42 per cent of all female respondents, 33 per cent of the "Bookkeeping I" female respondents, and 36 per cent of the "Bookkeeping II" female respondents had worked as bookkeepers.
- C. Mearly 20 per cent of all male respondents, seven per cent of the "Bookkeeping I" male respondents, and nine per cent of the "Bookkeeping II" male respondents had worked as bookkeepers for one year or more. About 28 per cent of all female respondents, 19 per cent of the "Bookkeeping I" female respondents, and 25 per cent of the "Bookkeeping II" female respondents had worked as bookkeepers for one year or more.
- D. Approximately 13 per cent of all male respondents, five per cent of the "Bookkeeping I" male respondents, and five per cent of the "Bookkeeping II" male respondents had worked as part-time bookkeepers. Nearly 12 per cent of all female respondents, 10 per cent of the "Bookkeeping I" female respondents, and 11 per cent of the "Bookkeeping II" female respondents had worked as part-time bookkeepers. Almost 30 per cent of all male respondents, 11 per cent of the "Bookkeeping I" male respondents, and 15 per cent of the "Bookkeeping II" male respondents had worked as full-time bookkeepers. Nearly 36 per cent of all female respondents, 26 per cent of the "Bookkeeping I" female respondents, and 30 per cent of the "Bookkeeping II" female respondents had worked as full-time bookkeepers.
- E. More male and more female respondents, regardless of amount of bookkeeping education, had worked as bookkeepers in service businesses than in any other type of business. Fewer male and fewer female respondents, regardless of amount of bookkeeping education, had worked as bookkeepers in manufacturing businesses than in any other type of business:

Office-Store Uses of Bookkeeping in Non-bookkeeping Employment

Of the 2,064 respondents in this study, 470 or 22.8 per cent reported that they had worked as a bookkeeper in a store or office and had also held a non-bookkeeping office-store job which involved the use of bookkeeping skills and knowledges. An additional 497 respondents, or 24.1 per cent of all



respondents, had never held a bookkeeping job but had worked in a non-bookkeeping office-store position involving the use of bookkeeping skills and knowledges. Thus, 967 or 46.9 per cent of all respondents had held a non-bookkeeping office-store position involving the use of bookkeeping skills and knowledges.

Of the 631 Bookkeeping I respondents, 114 or about 18 per cent had both worked as bookkeepers and held non-bookkeeping office-store jobs using bookkeeping. Of 564 Bookkeeping II respondents, 100 or about 18 per cent had both worked as bookkeepers and held non-bookkeeping jobs using bookkeeping.

Analysis of the data pertaining to all respondents who had held non-bookkeeping office-store jobs which involved the use of bookkeeping was not undertaken; however, selected characteristics of the pure groups of "Bookkeeping I Students" and "Bookkeeping II Students" who had not worked as bookkeeperabut who had worked in non-bookkeeping office-store positions involving bookkeeping are presented in Table 7, p. 40. As shown in that table:

- A. Over 23 per cent of the combined Bookkeeping I and Bookkeeping II respondents who have never worked as bookkeepers had used their bookkeeping skills and knowledges in non-bookkeeping occupations. This figure included nearly 22 per cent of Bookkeeping I respondents and nearly 25 per cent of Bookkeeping II respondents.
- B. Of the sub-group of Bookkeeping I respondents, about 15 per cent had attended New York City schools, about 17 per cent had attended Large City schools, about 55 per cent had attended Small City-Suburban schools, and about 12 per cent had attended Rural schools. Of Bookkeeping II respondents, almost 50 per cent had attended New York City schools, almost 21 per cent Large City schools, 25 per cent Small City-Suburban schools, and five per cent Rural schools.
- C. Figures for the groups with four years of use opportunity were highest for both Bookkeeping I and Bookkeeping II respondents.

 Over 48 per cent of Bookkeeping I respondents and over 53 per cent



ANALISIS OF RESPONDENTS WHO HAD NOT WORKED AS BOOKKEEPERS BUT HAD WORKED IN NOM_BOOKKEEPING POSITIONS USING BOOKKEEPING Table 7:

	Bookkeeping I (631)	I Students	Bookkeeping II (564)	II Students	Bookkeeping I and Bookkeeping I Combined	ng I Students and ng II Stadents ed (1195)
umber of Respondents	138			140	2	82
Per Cent of All Respondents (2064)	6.7	9	9	-86	13.5	-58
Per Cent of All Bookkeeping I Only Respondents (631)	21.9	9				
Per Cent of All Bookkeeping II Only Respondents (564)			4 2	24,85		
Per Cent of All Bookkeeping I Only and Bookkeeping I Only Respondents (1195)					23.35	×
	No.	\$•	No.	*\$	Ko.	**
Expe of High School:						
New York City	12	15.2	69	49.3	8	32.4
Large City	42	17.4	62	20.7	53	19.1
Small City-Suburban	%	55.1	35	25.0	111	39.9
Reral	17	12,3	2	5.0	24	8.6
Kear of Last High School Attendance:						
1960-1961 (5 Years Use Opportunity)	\$ \$	39.9	04	28.6	8	34.2
1961-1962 (4 Years Use Opportunity)	<i>2</i> 9	48.5	22	53.6	241	51.1
1962-1963 (3 Teers Use Opportunity)	12	8.7	21	15.0	33	11.9
1963-1964 (2 Years Use Opportunity)	ħ	2.9	ų	2.8	•	2,8
Sex of Student:						
Fale	15	10.9	82	14.3	35	12,6
Fonele	123	89.1	120	85.7	243	87.4
All medical man and had been beened on the mention of	- Change	4-46-06-0	4 444 444 4	A 2000		

All rates per cent below are based on the number of respondents indicated at the head of each vertical column.



of Bookkeeping II respondents with four years of use opportunity had used their bookkeeping skills in non-bookkeeping occupations. Almost 40 per cent of Bookkeeping I respondents and almost 29 per cent of Bookkeeping II respondents had had five years of use opportunity. Almost nine per cent of Bookkeeping I respondents and 15 per cent of Bookkeeping II respondents had had three years of use opportunity. Just under three per cent each of Bookkeeping I and Bookkeeping II respondents who had used their bookkeeping skills in non-bookkeeping occupations had had less than three years of use opportunity.

D. Of the Bookkeeping I respondents, about 11 per cent were male and about 89 per cent were female. Of Bookkeeping II students, about 14 per cent were male and 85 per cent were female. Of the combined Bookkeeping I and Bookkeeping II groups, about 13 per cent were male, and 8.7 per cent were female.

Section B

WITH WHAT FREQUENCY HAD FORMER BOOKKEEPING STUDENTS USED SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES FOR BUSINESS PURPOSES?

One of the major goals of this study was the determination of the frequency with which former bookkeeping students had used certain bookkeeping skills and knowledges in post-high school business activities. On three pages of a four-page questionneire, respondents were asked to indicate the frequency of their "Office-Store Use" of 178 specific items by checking columns to indicate "frequently," "occasionally," "never," or "no answer." The definition and limits of those terms were subject to interpretation by the individual respondents.

Data obtained from responses to that portion of the questionnaire are presented in Tables 8 through 185 of this report. Each table presents response data to a single questionnaire item for the major groups of "Bookkeeping I Students," "Bookkeeping II Students," and "All Respondents."



Complete sub-group tabulations are presented for the four classes of schools and for respondents who had held bookkeeping jobs. Sub-group tabulations are also presented for Bookkeeping I and Bookkeeping II respondents who had held non-bookkeeping office or store **gobs** in which they had used bookkeeping skills and knowledges; data of that kind for all respondents were not considered important enough to warrant a special print-out.

Consideration was given to reporting data for sub-groups based on "use opportunity." A random selection of twenty items was made and their frequency rates were computed. Inspection of those data showed no apparent relationship between frequency of use and use opportunity, so they were not included in the tables.

To simplify presentation of the data, the number of respondents in each of the main groups and sub-groups is indicated in each table; otherwise, data are reported as rates per cent of the base group. This method of reporting was deemed to be sufficiently accurate and informative for the purposes of this report. It should be noted that the number of respondents in several of the sub-groups is small; undue importance, therefore, should not be attached to small differences in rates per cent.

Within each table, the "frequently" and "occasionally" responses are reported separately; they are also summed and reported as "frequently and occasionally combined." The combined figure is deemed to be more significant than either component figure in that it probably represents a relatively sharp distinction from the "never" response, but the distinction between "frequently" and "occasionally" may be less certain.

In preparing this report it was assumed that the syllabus revision committee would study and discuss these tables at great length; detailed analysis or summary of these data, therefore, was not undertaken. A



partial summary of certain of these data is presented, however, at the end of this section in six tables—Tables 186 through 191. Those six tables show the rank of the items when arranged in descending order according to the number of respondents of a group who used the item frequently or occasionally, combined.

In interpreting all of the tables of this section, it is suggested that particular attention be given to frequency of use reported by those who have held bookkeeping jobs, and those who have held non-bookkeeping jobs in which they used bookkeeping skills and knowledges. It seems that responses from those groups should give the most accurate picture of the comparative frequency with which the items had been used vocationally.



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11	Towerh ol	M	7	6	7	•	2	2	8	9.9	, e	=	
	Делец	3	58.6	56.3	55.2	60.7	2.99	1,5,3	48.1	52.1		. 1	
espondent	Frequently and Occasionally Combined	3	34.0	34.2	37.3	32.8	31.0		43.6	41.0	47.3	53.8	
7	Occasionally	3	22.3	22.h	23.7	22.2	19.3	•	30.8	23.6	31.5	32.9	
7	Frequently	3	11.7	11.8	13.6	10.6	11.7	. •	12.8	17.4	15.8	21.0	
	Number of Respondents	No.	2064	695	924	122	172	6 1/ 8	156	144	165	377	
	No Answer	8	6.9	6	9	4.9	0	• 1	3.2	12.	o	5.	7.
Studenta	уелет	8	63.1	59.9	57.1	9.89	75.0	50.1	54.8	58.1	58.8	2'9"	
Ħ	Frequently and Occasionally and	8	29.9	30	36.5	8		3	41.9	. 29.0	4	48.	5.7.38.6
eepi ne	Occasionally	8	19.3	21.5	5.2.5	4	15.6	27.2	25.8	16.1	23.5	31.9	25.7
Bookkeen	Frequently	8	10.6	9.1	13.3	11.4	1.6	17.3	16.1	12.9	17.6	1 9	6°टा
	Number of Respondents	No.	7,64	242	105	185	32	191	31	31	\$	5	140
	Ne Answer	8	7.8	11,7			1.3	5.9	9.1	0.0	4.3	8.6	5.1
Students	Never	8	65.3	67.6	[59	64.7	73.3	47.3	59.1	51.4	ユ. 式	32.8	78°4
1-1	Frequently and	8	26.9	20.7	29.5		25.3	146.8	31.8	148.6	41.3	58.6	36.5
Bookkeening	Occastonally	8	18.9	•	18.9	21.1	17.3	31.7	25.0	31.4	86.1	37.9	24.8
Book	Frequently	8	8.1	7.2	10.7	7.4	8.0	15.1	6.8	17.1	15.2	20.7	11.7
	etnabnageaR to Tedmuh	.No.			122	323	75	186	#	35	\$		137
	Table 8 : Frequency of Office-Store Use Item 35 : Money Orders*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	•	ed 14	a. Les than 6 months	b. 6 months to under 1 year	1 year 1	. 2 years	4. Worked in non- book. Jobs us- ing book. skill

44 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the markst tenth.

						_	_			٠.,	. "		
	No Answer	1	8	6	8	8.	5	7.	72	8	7.	4.	_
	Never	8	60.0	53.7		64.3	55.1	1°0 1	£6.2	46.5	43.0	41.4	
Respondent	Frequently and Occasionally Combined	1 1	31.6	0	I	27.6	.7	52.5	41.7	45.1	49.7	53.8	
1 7	Occasionally	3	17.6	4.02		.7	19.2	7.92	25.0	25.7	9.		
THE STATE OF	Frequently	3	14.0	.5	13,1	0	10.5	26,1	16.7	19.4	1	21.0	
	Number of Respondents	No.	47	695		771	172	849	156	144	165		
Ħ	No Answer	8	7.8	10,3	6.7	6.5	0.0	7.3	6.5	19.4		5.5	8.6
Students	Иелег	3	66.3	58.3		73.0	78.1	17.6	58.1	8.45	44.1	46.2	4.99
II Stu	Frequently and Occasionally Combined	8	25.9	4	23.8	5	21.9	45.0	35.5	25.8		48.4	25.0
aufne	Occasionally	8	14.9	19.0		- m			19.4	191	6	18.7	17.9
Bookkeenin	Frequently	8	11.0	12.4	9.5	10.3	ή,	23.0	16.1	2.6		29.7	r.
	Number of Respondents	No	+		105	185	32		31	32			
	Jewsuy •N	8	9.7	11.7	10.7	0.6	8.0	5.9	11.4	8.6	13.0	10.3	8.8
ents	уелет	8	9.69	62.2	70.5	71.5	•	h7.3	50.0	51.4	47.8	34.5	69.3
I Students	Prequently and Occasionally and	8	20.8	26.1	13,9	•	21.3	146.8	38.6	40.0	39.1	55.2	21.9
epine	Occasionally	8	11.4	15.3	12.3		12.0		27.3	14.3	8.7	27.6	14.6
Bookkeeping	Frequently	8	9.4	10.8	9.9	6.6	9.3	23.7	η•ττ	25.7	30.4	27.6	7.3
	Number of Respondents	No.	631	111	122	323	75	186	क्ष	35	797		-
	Table 9 : Zrequency of Office—Store Use Item 36 : Voucher checks*		1. Total Group	Schoo	. Large City	c. Small City-	d. Rural	Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	S &	9 9	on constant

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sombined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	No Answer	P	1	9	70	6.2	30	4	0 0	7	2	7 0	3
	Nevet	8	57.4	4 .	57.3		68.6		• •		4 64	30.00	4
Regression	Frequently and Occasionally Combined	4	36.5	o	Γ		28.5	1	C	a	2 "		
- 1	1	4	23.9		23.0	~	17.4	-	C	,	+	す	1
	Frequently	b	12.6		13.8	•	11.0	1	C		0	┿	1
	Number of Respondents	No	17902	695	426	777	172	840	156	3	+	-	1
	No Answer	8	5.7		5.7		3.1	•	6.5) [• • •	12.3	4 (
Studente	Лелет	8	60.1	54.3	61.9	•	71.9		61.3		•• •	31.0	4
II St.	Frequently and Occasionally Combined	8	34.2	38.0			25.0		32.3	० ५ग	52.9	63.7	
Septe	A	8	22.7	7 72	24.8		12.5					38.5	
Bookkeen!	Frequently	8	11.5	13.6	7.6	10.8	12.5	21.5	16.1			25.3	•
	Number of Respondents	No	195	242	105	185	32	161	31	7	7	5	140
	Ne Answer	8	6.8	8.1	9.9	7.4	2.7		9.1	5.7	• •		5.8
Students	Never	8	67.2	58.6		67.8	78.7	45.2	52.3	42.9		36.2	•
I Stu	Frequently and Occasionally and	7	26.0	33.3	27.0	•	18.7	49.5	38.6	51.4	•	60.3	
Bookkeeping	Occasionally	8	16.8	2 ⁴ -3	17.2	15.5	• •	28.0	25.0	34.3	17.4	32.8	8.z.6
Bookk	Frequently	La	3. 5	9.0		9.3		21.5	13.6	17.1	•	9.12	10.2
	Number of Respondents	.No.	631	111	122	323	25	186	7/1	35	3		Н
-	Table 10 : Frequency of Office-Store Use Item 37 : Bank Cashiers' checks-certified checks+		•	School New Y	•		Mural	d	a. Less than 6 months	b. 6 months to under 1 year	3 8	• 2 years or	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	Yewerh old	1	8.9	9.1	8.5	9.5	7.6	9.1	12.2	11.8		7.9	
	Делец	B	72.7		70.0	75.5	77.3	59.8	2	 -	C	53.8	
Respondente	Frequently and Occasionally Combined	>	18.4	2.09	9.19	15.3		31,1	14.1	24.3	1.2	39.8	
1 1	Occasionally	>	11.5	12.5	14.8	8.6		4			80	T	
17	Frequently	8	6.9		6.8	0.9	5.8			1	F	7	
	Strabroges to redmun	No.	2064	569	426	177				144		_	1
	No Answer	8	7.4	8.7		7.0	0.0	8.9	6.5	12.9	5.9	8.8	
Students	Летэг	8	75.7	72.7	73.3	79.5	7.18	4.49	80.6	71.0	64.7		
#S 11	Frequently and Occasionally Combined	8	17.0	18.6	19.0	13.5	15.6	26.7	12.9	16.1	4.62	32.9	•
autas	Occasionally	8	11.2	12.0	13.3	8.6	12.5	ဆ		12.9	23.5	23.1	9.3
Bookkeept	Fredmently	8	5.8	9*9	5.7	4.9	3.1	7.9	6.5	3.2	5.9	6.6	
	Number of Respondents	No.	195	2	105	185	32	161	31	31	护	5	140
	Ne Answer	8	11,1	13.5	10.7	10.2	12.0	11.3	9.1	14.3	15.2		11.7
Students	Иечег	8	78.1	79.3	0.77	78.3	77.3	63.9	79.5	65.9	5.55	60.3	•
I Stu	Prequently and Occasionally Combined	8	10.8	7.2	12.3	11.5	10.7	2h.7	11.4	22.9	28.3	32.7	8.8
Bookkeeping	Occasionally	3	5.9	2.7	0.6	5.9	5.3	12.9	4.5	11.4	15.2	17.2	
Bookk	Frequently	8	6.4	4.5	3.3	5.6	5.3	11.8	6.8	11.4	13.0	15.5	ካ •ካ
	Number of Respondents	.No.	631	111	122	323	75	186	#	35	3 5		137
1	Frequency of Office Store Use Item 38: Bank, Time, or Sight Draft*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City-Suburban.	_	ed .	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	2 years	

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

11	You Answer	1	2.0	7.8	9.9	7.3	3.6	5.8	10.3	6.3	6.7	3.7	
	Never	~	75.7	72.5	76.5	77.6		67.5	71.8		67.9	62.9	
dents	Frequently and Occasionally and	~	3	7.	6.	લ	1.	.7	17.9		1	33.4	
Respondent	Occasionally	1	1.7 1.7	14.7 15	10.6 hs	•	4.	17,2 26	7	æ	~	Ø	
THE STATE OF THE S	Frequently	1	5.6	0	.3	- 8		9.5		~	1-	.7	
	stnabnoqeaf lo radmuM	No.	1902	569	426	777	172	849	156	344		377	i i
	No knawer	8	7.1	· · ·	6.7	7.0	0.0	5.8	9.7			1.4	8.6
ents	Par-paralle	8	7			2	-		6.3		9	5	0
I Students	Prequently and Combined	8	15.2 77	9	3.3 80		.5	٦,	29.0 6	****	†	7	9
I safa	Occasionally	8	9.9 1	ત્ય	10.5 1	6	6.3 1	1	9	2		1.7	. 63
Bookkeen	Frequently	8		4	2.9 1	7		1	6.5 22	0		9.9 13	4°3 14
Ġ	Number of Respondents	No	1795		-				3		 	Н	
1	Ne Answer	8	7.9	8.1	7.4	8.7	5.3	6.9	6.8	5.7	8.7	6.9	80
ints	Never .	8	81.1	79.3	80.0	80.8	36.7	75.8	4.38	77.1	78.3	65.5	
I Students	Prequently and Occasionally Combined	8	10.9	.9	12,3	5		2	6.8	1	1	9	.3
	Occesionally	8	7.9	.7	8.2	6.8	.7	11.3	4.5	~	1		11.7
Bookkeening	Frequently	8	3.0	6.	4.1	3.7	1.3	5.9	2.3		 	9	3.6
	Number of Respondents	No.	631	111	122	323	75	186	क्र	35	3	58	137
	Table 12 : Frequency of Office_Store Use Item 39 : Travelers Checks*		1. Total Group	2. School Type a. New York City	b. Large City	6. Small City Suburban.	d. Rural	as a	a. Less than 6 months	b. 6 months to under 1 year	. 🕶	2 years	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	YevenA oW	1	10		9	9	a	9	o		7	9	7
	Never	8	67.9	• •	64.6	9		•			47.49	2.63	हे - हे
spondents	Prequently and Occasionally Combined	A	25.3		28.6		28.0		8,19		2-0	2017	
2	Occasionally	-	17,77	13.8		14.0	16.3	25.0	2.21		00/2	24.2	
17	Frequently	8	11.2	•	15.0		11.6	_	9.0	9	9	20.02	11 755
	Strabnoqeaf to TadmuM	Z,	2064	695	426	777	172	648	156		1	165	722
	No knawer	8	9.9		8.6	4.3		6.8	2.0		7	0.0	
Studenta	Ие че т	8	73.2		67.6		81.3	19.2 !	67.7		7.02	20.00	14°57
11 St	Frequently and Occasionally and	3	20.2		23.8		18.8	० भग	22.6	9	Y-Y	47.1	4 4
anjas	Occasionally	8	11.0	11.2	11.4	4°21	_ •	23.0	16.1		7007	7000	9
Bookkeep	Frequently	8	9.5	8.7	12.4	6.5	18.8	21.0	6.5	,	-	17.6	વ ન
	Number of Respondents	No.	1795	242	105	185	32	191	K	8	7	₹ 8	140
	Ne Answer	8	8.2	10.	7.	8.7		7.5	8*9			10.9	
Students	Ŋ GA €L	8	73.1		71.3	73.7	76.0	50.5	72.7	1, 5		2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	71.5
I Stud	Frequently and Occasionally Combined	8	18.7	18.0	21.3	17.6	20.0	41.9	20.5	7	***	37.0	4 • • • • • • • • • • • • • • • • • • •
antas	Occasionally	3	11.6	11.7	13.9	9.6	14.7	24.2	17.4	21, 2		22:7	
Bookkeeping	Frequently	8	7.1	6.3	7.4	7.7	5.3	17.8	9.1	6 46	7015	15.2	7.3
	strabrogean to radmuni	.No.	169	111	122	323	75	186	444	36		\$ 8	
•	Table 13 : Frequency of Office-Store Use Item 40: Notes (receivable or payable)*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	- 3	** <u>*</u>	a. Less than 6 months	b. 6 months to		under 2 years d. 2 years or more	Worked in no book. Jobs u

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1	No Answer	H	15.	13.5	16.2	6.7	15.2	18.4	18.6	17.4	20.6	17.5	
	Aevel.	L	75.0		73.0	6.69	78.6		72.4	4.89	2.98	61.8	-
Confement		-	8.8		10.8			16.0	0.6	13.2	12.7	20.7	
2	Occeatonelly	-	5.8	5.0		14.0	4.8	10.8	5.8	11.8	9.7	•	
	Fredneutly	>	3.0		2.8		1.8	5.2	3.2	1.4	3.0	8.2	
	strebroqseA to redmuM	N.O.	2064	695	426	122	172	849	156	144	165	377	
	Yewsnh ol	8	13.7	12.0		14.6		20.4	16.1	16.1		23	12.1
Students	Never	8	81.6		73.3		87.5		80.6	80.6	76.5	63.7	81.4
11 St.	Frequently and Occasionally Combined	3	4.8	3.3	9.5		3.1	8.9	3.2	3.2	5.9	13.2	4.9
au fae		2	2.7	2.1	5.7	1.6	3.1	4.7	0.0				3.6
Bookkeen!	Traquent	5	2.1	1.2	3.8	2.7	0.0	4.2	3.2	0.0	5.9	5.5	2.9
	Number of Respondents	No	1795	242	205	185	32	191	u	31	京	Б	140
	Ne Answer	8	17.9	26.1	16.4	15.5	18.7	20.4	20.5	17.1	26.1	19.0	24.8
Students	Neas l	8	4.9 2	9*29	0°08	78.0	0.97	68.8	75.0	80.0	63.0	62.1	69.3
I Stuc	Frequently and Occasionally Combined	8	5.7	6.3	3.3	6.5	5.3	10.8	4.5	2.9	10.9	19.0	5.8
serine	Occasionally	8	4.4	4.5	3.3	h.6	5.3	7.5	4.5	0.0	6.5	13.8	4.4
Bookkeeping	Frequentiy	8	1.3	1.8	0.0	1.9	0.0	3.2	0.0	2.9	4.3	2.2	1.5
	strabraces? To Tedmuli	.No.	63)	111	122	323	75	186	1/17	35	947	58	137
	rable 14 : Frequency of Office—Store Use Item 41: Trade Acceptance*		1. Total Group		b. Large City	c. Small City Suburban.	•	65 ,		b. 6 months to under 1 year		_;	". Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

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П	Jewern ou	4	9.3	7.9	9.6	10.8	7:1	9.0	10.3	11.1	4.2	0.0	
	целец		61.9	4.09	61,3	62.3		45,3	60.09	45.8	51.0	39.8	
Respondents	Frequently and Occasionally and		28.9	32.7	29.1	27.0	25.7	45.7	28.8	43.1	8 गग	53.6	
	Occasionally	1 1	16.7	18.6		15.8	15.7	24.9	17.3	26.4	26.7	25.7	
A	Frequently		12.2	13.1	13.6	11.2	6.6	20.8	11.5	16.7	18.2	27.9	
	strabnoqeaf lo redmuil	No	7902	695	425	771	172	849	156	144	165	377	
	No Answer	8	9.5	7.9	15.2	9.2	•	12.0	6.5	25.8	5.9	•	4.9
ocute ocute	Иелег	8	E•99	65.3	58.1	70.3	78.1	47.1	64.5	41.9	52.0		64.3
II Sta	Frequently and Occasionally Combined	\$	24.5	26.9	26.7		21.9	40.8	29.0	22.3		5.6H	29.3
ent ne	Occasionally	8	14.0	15.7	17.1	10.3	12.5	20.0	19.h	12.9	17.6	23.1	20.7
Bookkoont v	Frequently	8	10.5	11.2		10.3	9.4	21.0	9.7	19.4	23.5	1 26.4	8.6
	Number of Respondents	N.	195	242	105	185	32	191	31	31	4E	6	140
	TowerA •N	8	11.7	16.2	9.8	11.5		9.6	6.8	8.6	17.4	. •	17.5
Ch. dend	Иеveт	8	66.7	58.6	72.1	65.6		47.3	63.6	45.7		Н	62.8
0	Frequently and Occasionally	>	21.6	_	18	22.9		43.0	29.5	45.7	37.0	H	12
	Occasionally	8	13.2	18	2	9.41			15	25	21,	29,	
D. 13.	Frequently	¥	8.4	0 0		η 8	5.3	18.8	13.6	20.0	15.2	25.9	
	Number of Respondents	Į,	637	E	122	323	3	186	3	35	797	58	
	Fable 15 : Frequency of Office-Store Use Item 42 : Bill of Lading*		1. Total Group		b. Large City	6. Small City-	d. Rural		a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to	d. 2 years or more	forked in no cook. Jobs 1

51 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Zemeuy vN	A	9	6.6	2.5	9	2	7	9.	-23	4	3.	
	Never		68.8	64.2	0.99	72.6		50.1	4.59	0.99	51.0	36.6	
Respondents	Frequently and Occasionally Combined	7	25.2	29.2		20.9	20.0	45.0	25.6	29.9	44.8	59.7	
		8	17.5	20.0	20.7	14.8	11.7	42.9	18.6	22.22	29.7		
N. A.	Frequently	3	7.7	9.2		6,1	8.2	13.9	7.1	7.6	15.2	19.1	
	Strebnoqseff to Tedmull	No	2064	695	426	771	172	849	156	144	165	322	
	YewenA oN	8	5.3	6.6	6.7	3.8	0.0	5.8	6.5	9.7	0.0	5.5	3.6
Studente	Neagl	8	71.1	66.1	ተ•ፒ	75.1	4.48	50.8	64.5	64.5	55.9	38.5	75.7
TT S.4.	num Cranonhar -	8	23.5	27.3	21.9	21,1		43.5	29.0	25.8	1.44	56.0	20.7
and me	ATTRIUTSPINA	8	16.1	18.6		13.0	6.3	28.3	19.4	16.1	23.5	37.4	14.3
Rockbeen	Frequently	8	7.4	8.7	2.9	8.1	7.6	15.2	9.7	9.7	20.6	18.7	6. 4
	Strebnoques 10 TedmuM	No	195	242	105	185	35	191	31	31	常	<u>.</u>	140
	Ne Answer	8	ካ°	11.7	7.4	ተ°ረ	1,3	4.3	6.8	2.9		5.2	6.6
Chi. Loud	Never	8	8.77	74.8	72.3	79.6	85.3	61.8	81.8	65.7	63.0	41.4	80.3
7 04.	Frequently and Occasionally Combined	8	9.41	13.5	31.3	13.0	12.0	33.9	11.4	31.4	34°8	53.4	13.1
	Occasionally	8	10.0	9.0	16.4	0.6	5.3	24.2	9.1	25.7	19.6	39.7	7.3
D. J. Lee	Frequently	8	9.4	4.5	6.4	0.4	2.9	9.7	2.3	5.7		13.8	5.8
	Number of Respondents	.No.	631	111	122	323	75	186	77	35	2	58	137
	Table 16 : Frequency of Office_Store Use Item 43 : Stop Payment Form for Checks Issued*		1. Total Group	Schoo	ಚ	c. Small City Suburban	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	•	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

İ	No Answer	4	બં	9	9	7	ᆏ	2	6	5	4	=	
	Делет	8	78.9	4.08	16.1	78.5	81.4	7.17	77.6	77.8	6.79		
enondents	Frequently and Occasionally Combined	3	14.4	12.7	17.8	13.9	15.1	23.1	14.7	16.7	27.3	27.3	
1 Rem		8	9.1	8.8	10.6	8.6	•	13.9	10.9	9.0	15.2	•	
	Frequently	8	5.3	3.9	7,3	5.3	4.9	2.6	3.8	7.6	12.1	10.9	
	Number of Respondents	No.	2064	695	426	m	172	849	156	144	165	377	
	No Answer	3	6.2	8.3	. 6.7	4.3	0.0	1.7	6.5	9.7	0.0	5.5	5.7
Studente	Never	8	85.8	83.1	81.0	82.2	9006	77.0	90.3	67.7	76.5		80.7
11 84	Frequently and Occasionally Combined	3	11.0	8.7	12.4		9.4	18.3	3.2	22,6	23.5		13.6
94,940		8	8.0	6.2	9.5	10.3	3.1	12.6	3.2	16.1	14.7	13.2	10.0
Robbess	Frequently	8	3.0	2.5		3.2	6.3	5.8	0.0	6.5	8.8	9.9	3.6
	Strebnoqseff to redmuil	No.	475	242	105	185	32	191	31	31	袁	δ	140
	Ne Answer	8	8.2	0.6	7.4	9.6	2.7	6.5	6.8	5.7	4.3	8.6	5.1
	Occasionally Combined	8	82.7	82.0	81.1	82.0	89.3	76.9	84.1	80.0	71.7	7.07	84.7
7	Frequently and Occasionally Combined	8	0.6	0*6	11.5	भ•8	8.0	16.7	9.1	14.3	23.9	29.7	10.2
	Occesionally	3	4.6	4.5	4.	9°†	5.3	6.9	4.5	5.7	8.7	10.3	य-प
D. 14c	Prequently Occasionally	*	4.4	4.5	7.4	3.7	2.7	9.7	4.5	8.6		10.3	5.8
	Number of Respondents	No.	169	111	122	323	75	186	1717	35	917		H
	Table 17 : Frequency of Office-Store Use Item 44 : Bank Loan Application Form*		1. Total Group	Yor.	b. Large City	Small C.	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years		200

53 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sombined, Never, and No Answer' is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	7	9	×	2.5	9	2.4	7,	7.9	6.7		7	
	Never	-	61.2		51.6		59.4	46.5	53.2	46.5	38.8	47.2	
Respondents	Frequently and Occestonally Combined	2	32.5		23.0			•	7.07	9.87	57.0	48.3	
	Occesionally	~	37.8	1	20.5	∞			6	2	~	18.0	
AII	Fredneutly	~	17.6	×	22.8	80	8	.5		7	 	30.2	
	Number of Respondents	No.	Į.		128		*		156			33	• •
	No Answer	8	6.2		8.6	3.2		•	3.2		2.9	5.5	
Students	Never	8	69.5	7772	54.3	70.3	78.1	•	58.1	61.3		53.8	
11 Stm	Frequently and Occasionally Combined	5	24.2	7761	37.1	26.5	21.9	38.7	38.7	1 •	7.7.1	40.7	25.0
entne	Occasionally	3	11.3	9.9			3.1	15.2	22.6			13.2	
Bookkeenin	Frequently	3	12.9	17.6	16.2	17.3	18.8	•	16.1	19.4	26.5	27.5	
	strebrogesA to Tedmuli	No	1795	242	105	185	32	191	31	22	#	5	140
	Ne Answer	8	6.5	0.6	4.1	7.4	7.0	3.2	4.5	•	2.2	3.4	7.7
Students	услет	8	64.5	77.2	60.7	63.8	62.7	45.2	54.5	42.9	43.5	Li	57.7
I Stud	Frequently and Occasionally and	8	29.0	19.8	35.2	•	33.3	•	6.04	54.3	54.5	55.2	38.0
anjas	Occasionally	8	11.7	6.6	12.3	12.1	12.0	19.4	20.5	17.1	i	15.	16.1
Bookkeening	Fredneutly	8	17.3	6.6	23.0	16.7	21.3	। न	20.5	37.1	32.6	39.7	21.9
	Number of Respondents	.No.	169	111	122	323	75	186	\$	35	947	58	137
	Table 18 : Frequency of Office-Store Use Item 45 : Cash Register Slips*		1. Total Group	2. School Type A. New York City	b. Large City	c. Small City Suburban.	d. Rural	6	a. Less than 6 months	b. 6 months to under 1 year	1 year 1 under 2	2 years or	4. Worked in non- book. job us- ing book. kills

54 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



	Zewenh ou	9	6.0	7.9	4.5	6.0	2.3	4.2	8.3	5.6	7.7	2.7	
	Never	F	56.6	61.4	1.87	57.1	55.8	31.9	47.4	30.6	33.3	27.3	
Respondents	Frequently and Occasionally Combined	8	37.4	30.6	-	37.0	42.0	63.8	44.2	63.9	62.4	43.5	
1 1	Occestonally	8	13.4	12,1	17.4	13.0	11,1	20.7	17.3	22.9		20.4	
ATI	Frequently	8	24.0	18.6	30.0	•	30.9	43.1	26.9	41.0	9.67	23,1	
	Number of Respondents	No.	5064	569	426	m	172	61/8	156	144	165	377	
	No Answer	8	5.7	8.3	8.7	3.8	0.0	3.1	6.5	9.7	2.9	1.1	5.7
Students	Истер	8	65.1	70.7	56.2	61.1	75.0	38.7	617	35.5	1.72	37.4	71.4
II Sto	Frequently and Occasionally and	\$	29.5	21.1	39.0	35.1	25.0	58.1	51.6	54.8	50.0	61.5	22.9
septine	Occasionally	8	9.6	7.6	13.3	10.8	6.3	14.7	16.1	. 4.6	11.8	15.4	11.4
Bookkeent	Frequently	8	19.9	13.6	25.7	24.3	18.8	43.5	35.5	45.2	38.2	46.2	
	Number of Respondents	No.	1795	242	105	581	25	191	\mathfrak{I}	31	ग्रह	ъ	140
	Ne Answer	8	7.8	12.6	6.7	8.0	0*7	6.5	9.1	5.7	2.3	6.9	5.1
Students	Деле с	8	62,1	6.49	54.9	63.8	62.7	29.0	47.7	22.9	28.3	22.4	59.9
I Stud	Frequently and Occasionally and	8	30,1	22.5	40.2	28.2	33.3	64.5	43.2	71.4	7.19	70.7	35.0
septing	Occasionally	8	10,1	8.1	15.6	9•6	2*9	19.9	15.9	22.9	19.6	15.5	11.7
Bookkeeping	Frequently	8	20.0	7.71	24.6	18.6	26.7	44.6	27.3	48.6	8.74	55.2	•
	Number of Respondents	.No.	631	111	122	323	75	186	7/1	35	91		137
	Frequency of Frequency of Office-Store Use Item 46: Daily Cash Report*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small Clyr-Suburban.	d. Rural	ದ	a. Less than 6 months	b. 6 months to under 1 year	c. I year to under 2 years	d. 2 years or more	4. Worked in non- book. Jobs us- ing book. skills

55 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



	No Answer	7	9.9	7.1	5.6	7.4	3.6	4.5	8.3	6.4	3.6	3.2	
	Never	8	56.9	•	54.9	58.6		35.5	49.4	42.4	29.7	29.4	
ndente	Frequently and Occasionally Combined	3	36.5	38.0	39.4	34.0	35.1	60.1	42.3	52.8	66.7	7.79	
Respon	Occasionally	7	11.2	12.4	13.6	6.6	7.9	14.0	9.6	16.7	17.6	13.01	
17	Prequently	4	25.4	25.6	25.8	24.1	•	1.97	32.7	36.1	1.67	7.75	
	Mumber of Respondents	No.	2064	695	924	126	172	84.5	156	144	165	377	
	No Answer	8	6.7	8.7	6.7	5.4	0.0	5.2	6.5	6.5	0.0	9.9	7.9
Studenta	Йетер	8	60.1	57.9	0.09	61.1	•	34.0	41.9	35.5	26.5	34.1	62.1
11 Str	Prequently and Occasionally and	3	33.1	33.5	33.3	33.5	28.1	60.7	51.6	58.1	73.5	59.3	30.0
enine	Occasionally	3	11.5	12.0	13.3	•	6.3	17.8	19.4	16.1	23.5	14.3	12.1
Bookkeen	Frequently	8	21.6	21.5	20.0	•	21.9	43.0	32.3	41.9	50.0	45.1	17.9
	Strebnoqsef to redmuk	No	195	242	105	185	32	191	31	31	京	8	140
	No Answer	8	7.6	6.6	6.7	8.0		3.8	6.8	0.0	4.3	3.4	5.1
Students	Neabl	3	6.99	8.59	6.75	6.59	•	41.9	68.2	37.1	•	25.9	67.2
I Stud	Frequently and Occasionally Combined	8	25.7	24.3	70.5	•	22.7	54.3	25.0	65.9	6*09	70.7	27.7
sofae	Occasionally	5	0.6	10.8	15.6	•	5.3	12.4	11.4	17.1	8.7		13.9
Bookkeentn	Frequently	*	16.6	13.5		18.0	17.3	•	13.6	45.7	52.2		13.9
	strabrogsal to redamil	.No.	631	111	122	323	75	186	44	35	\$	58	137
1	Table 20 8 Frequency of Office-Store Use Item 47 8 Checkbook*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban	d. Bural	as a	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years		forked in sook. Jobs ng book.

56 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



Youran ov	4	5.5	5.	7.5	5.7	h	3.9	7.1	5.6	1	4	
Never	3	52.8	7.2	51.9	56.3	61.7	32.2	6*27	30.6	36.4	28.1	
Occasionally Combined Frequently and Occasionally	4	41.7	47.3	6.27	37.0	35.0	64.0	50.0	63.9	0.09	69.5	
1 1	8	20.9	23.5	23.2	18.2	17.5	27.8	28.8	7.92	27.3	27.1	
Frequently	à	8.07	23.9	20.7	18.8	17.5	36.2	21.2	37.5	32.7		
Number of Respondents	No.	1 902	\$69	924	122	172	849	156	北	765	322	
No Answer	8	2.0	9.9	3.8	4.3	0.0	3.1	3.2	6.5	2.9	2.2	5.0
Occasionally Combined of	8	25.3	6.74	57.1	61.¢	8.89	31.0	7.87	29.0	71.2	25.3	51.4
Frequently and Occasionally Combined of	4	39.6	45.5	39.0	34.1	31.3	0•99	48.4,	64.5	55.9	72.5	43.6
Occasionally	8	20.7	25.6		15.7		30.4	29.0	25.8	20.6	34.1	25.7
Frequently Scanness of Scannes	8	18.9	19.8	16.2	18.4	25.0	35.6	19.4	38.7	35.3	38.5	17.9
Number of Respondents	No	1795	242	105	185	32	161	16	31	गर	5	140
TowerA ●N	8	6.5	6.3	6.4	7.7	0.7		6.8		2.	5.2	5.1
Occasionally Combined to the test of the t	8	65.9	60.4		62.		36.6	45.5		47	27.6	56.2
Frequently and Occasionally Combined	8	30.6	33.3	34.4	30.0	22.7	59.1	47.7	65.7	50.0	67.2	38.9
Frequently Occasionally	8	16.0		18.9	14.		26.3	31.8		21.7	25	21.2
Frequently	8	14.6	14.4	15.6	15.5	9.3	32.8	15.9	48.6	28.3	•	17.5
Humber of Respondents	No.	631	111	122	323	75	186	\$	35	*3		137
Fable 21 : Frequency of Office-Store Use Item 48 : Petty Cash Vouchers*		1. Total Group	•	b. Large City	6. Suburban.	•	₩ .		<pre>b. 6 months to under 1 year</pre>	c. 1 year to under 2 years	d. 2 years or more	4. Worked in non- book. jobs us- ing book. skills

57 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	geneuy ,oh	7	0.5	8.3	5.2	9.9	1.8	4.8	7.1	4.5	4.2	4.5	
	Mever	3	1.10	•	24.2		8.09	45.9	51.9	44.8	1,64	45.1	
Respondents	Frequently and Occesionally Combined	>	32.4	25.3	9.07	33.1	37.4	49.1	41.0	51.0	49.7	7.05	
1 6	Occasionally		20.0	.1	23.9	0	22.2	28.7	28.2	34.3	.9	27.1	
A	Frequently	J	12.4	.2	16.7	13.1	15.2	20.4	12.8	16.8	21.8	23.3	
	stnebnoqseA to redmuil	No	1902 2007	695	924	771	172	849	156	144	165	377	
	No Answer	3	6.4	6.6	5.7	3.2	0.0	4.2	6.5	6.7	0.0	3.3	5.7
Students	Never	\$	7.89	70.2	58.1	69.7	83.9	52.4	74.2	46.7	58.8	48.4	67.9
11 St.	Frequently and Occasionally Combined	8	25.0	19.8	36.2	27.0	16.1	42.9	19.4	. 46.7	71.2	7.87	792
an fores	Occasionally	3	15.2	12.8	22.9	15.1	10.0	24.6	16.1	26.7	32.4	25.3	17.1
Bookkeent	Frequently	8	8.6	7.0	13.3	11.9	6.2	18.3	3.2	20.0	8.8	23.1	9.3
	stnebnoqeeA lo redmuM	No.	1795	242	105	185	32	191	31	31	72	5	140
	No Answer	8	7.6	6.6		7.8	2.7	5.9	4.5	2.9	8.7	6.9	5.8
Shudente	Neae t	8	62.8	66.7	59.0	62.8	62.7	8.97	50.0	9*87	47.8	33	
1	Frequently and Occasionally Combined	8	29.8	23.4	35.2	28.8	34.7	47.3	45.5	78.6	43.5		
and had	Occasionally	2	19.0	77.7	22.1		22.0	•		34.3		32	26.
Bookboom a	Frequently	>	10.8	0.6	13.1	10.5		•	•	14.3	1 .	20.7	16.1
	strebroqsef to redmuk	No.	631	111	122	306	1	186	₹	2,	Ž		
	able 22 : requency of ffice-Store Use tem 49 : ash Refund Slip*		L. Total Group	2. School Type	b. Large City	Small	Ououroaii. d. Parraï	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to	,3,	d. 2 vears or nor	Worked in a book. Jobs ing book. s

. 58 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Simplicity in reporting, the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



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Frequently and freque
Trequently (5. 4 21 4 21 20 7 4 8 8 4 11 31.8 31.4 22.6 31.4 31.8
Strapondents in The Number of Respondents

59 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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		Bookkeening	autae	I Stud	Students			Bookke	entne	II St.	Students			17	Resp	andent		
Table 24 : Frequency of Office_Store Use Item 51 : Sales Slips*	strebnoqued to redamil	Fredneutly	Occasionally	Prequently and Occasionally and	Делец	Ne Answer	strebnoqseA lo redmuM	Frequently	Occasionally	Frequently and Occasionally Combined	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Anaver
	No.	8	3	8	8	8	No	8	8	\$	8	8	No.	3	3	3	3	7
1. Total Group	631	20.6	15.1	35.7	56.7	7.6	1795	19.9	11.2	31.1	63.5	5.7	4902	24.0	15.5	39.4	54.0	6.5
2. School Type a. Mew York City	111	13.5	13.5	27.0	63.1	6.6	242	12.8	12.8	25.6	65.3	9.1	695	18.0	16.0	34.0	57.7	8.3
b. Large City	122	26.2	12.3	38.5	57.4	4.1	105	30.5	15.2	45.7	50.5	3.8	426	31.9	16.0	47.9	47.7	4.5
c. Small City Suburban,	323	20.4	17.0	37.5	53.9	8.7	185	22.7	7.6	30.3	66.5	3.2	122	74.47	15.2	39.6	53.6	6.9
d. Rural	75	22.7	13.3	36.0	58.7	5.3	32	18.8	6.3	25.0	75.0	0.0	725	7.97	13.4	40.1	57.0	2.9
:E D	186	37.1	18.3	55.4	38.7	5.9	191	38.2	14.1	52.3	43.5	4.2	849	39.2	17.9	57.1	37.5	5.4
a. Less than 6 months	444	25.0	22.7	47.7	43.2	9.1	31	19.4	12.9	32.3	64.5	3.2	156	27.6	20.5	48.1	42.9	9.0
b. 6 months to under 1 year	35	31.4	22.9	54.3	42.9	2.9	31	41.9	16.1	58.1	32.3	9.7	244	37.5	21.5	59.0	34.7	6.3
₩	716	•	19.6	50.0	•	6.5	34	•	17.6	•	•	0.0	165	36.4	20.6	•	38.8	4.2
		56.9	10.3	2.79	27.6	2.5	Б	47.9	13.2	56.0	39.6	1 5° 5	377	45.1	14.3	59.4	36.1	4.
4. Worked in non- book. Jobs us- ing book. akilla	137	25.5	27.0	52.6	41.6	5.8	350	16.4	13.6	30.0	65.0	5.0						

60 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Fraquently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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[1	TewenA ol	19	5.	6.0	7	6.1	2	1 4	6.1	0	4 4	4	
	Делец	3	49.5	4.64	8°04	52.7	57.0	28.4	34.6	306	2 5	24.7	
ondent	Frequently and Occasionally Complimed	>	44.7	7	54.2		40.7	0	5.0	C	9	7.6	
Resp	Occasionally	3	17.4	16.3		18.4	14.0	19.8	25.0	7 %		16.2	
Y	Frequently	3	27.3		35.4	22.8	26.7		34.0	7 02	hh 2	55.4	
	Number of Respondents	No.	2064	569	924	122	172	6118	156	गग्र	765	377	
	No Answer	8	4.8	9.9	3.8		0.0	. O1	3.2	2 0	_	3.3	
dents	Исте	3	55.7	57.9	41.0	0.09	62.5	29.3	35.5	25 A	25.2	24.2	
II Str	Frequently and Occasionally and	8	39.6	35.5	55.2		37.5		61.3	6h 5	7	72.5	9
serine.	Occasionally	3	17.6	16.5	21,0	17.8	12.5	22.0	29.0	28.7	17 6	16.5	27.9
Bookkeer	Frequently	8	22.0	19.0	34.3	18.4	25.0	•	32.3	25 8		56.0	
	Number of Respondents	No.	1795	242	105	185	35	191	31	18	To the	6	140
	Ne Answer	8	7.4	11.7	5.7	8.0	1.3	•	4.5	0 6	4	6.9	5.1
lents	Иечег	>	56.3	55.9	769	57.3	•	31.2	40.9	28.6	30 6	24.1	42.3
I Stud	Frequently and Occasionally and	8	36.3	32.4	1.54	34.7	34.7	65.9	54.5	7 87	7.83	69.0	52.6
Sentine	Occasionally	3	14.7	15.3	12,3	15.2	0°91	17.2	25.0	η ιε	-1	10.3	
Bookkeentr	Frequently	8	21.6	•	32.8	19.5	18.7	45.7	29.5	27.1	145 7	58.6	24.1
	Number of Respondents	.No.	631	111	122	323	75	186	44	36	K	528	137
	Table 25 : Frequency of Office-Store Use Item 52 : Sales Invoice and/or Sales Order			2. School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	3 0	a. Less than 6 months	b. 6 months to	. •	d. 2 years or more	to Worked in non- book. Jobs us- ing book. skills

61 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. sub-group indicated at the left of the column.



11	No Answer	M	6	•9	7.	7.	2.	4	7°,	4	=	4	
	уелог	8	51.8	50.1	9.84	53.2		4	14.2			17.8	
Respondent	Frequently and Occasionally Combined	8	41.6	43.2	14.1	39.8		η•69	48.1	66.7	70.3	78.0	
1 1	Occasionally	8	17.4	17.0	18.3	17.8		25.2	28.2	28.5	28.5	20.7	
T	Frequently	5	24.1		25.8		20.9	ट म	19.9	38.2	41.8	57.3	
	Number of Respondents	E.O.	2064	695	924	771	172	6418	156	गगर	165	377	
Ħ	No Answer	1 8	6.7	ካ ° ይ	7.6	5.9	3.1	8.3	9.7	6.5	2.0	7.7	5.0
denta	услог	5	56.2	9.95	50.5	57.3	65.6	23.0	38.7	32.3	20.6	18.7	55.7
11 Stn	Frequently and Occasionally Combined	5	37.0	36.0	14.9	36.8	31.3		51.6	58.1	76.5	73.5	39.3
entine	Occasionally	8	14.5		21.0		7.6	22.5	35.5	16.1	38.2	13.2	18.6
Bookkeen	Frequently	3	22.5	21.9	21.0	24-3	21.9	16.1	16,1	41.0	38.2	₽.09	8,%
	Strabnoques 10 redmuk	No.	795	242	105	185	32	191	K	11	72	36	140
	Ne Answer	8	8.6	6.6	9.8	6.3	1.3	5. 14	6.8	5.7		8.6	9.5
Students	Nea e t	5	61,2	61.3	₽.7?		69.3	32.8	59.1	25.7	32.6	17.2	59
I Stud	Occasionally and Frequencial Combined	8	30.3	28.8		30.0	29.3	61.8	34.1	9.89	L		30.7
solos	Occasionally	8	14,7	18.9	11.5	13.9		24.2	20.5	24.3	4	22.4	
Bookkeepin	Frequently	8	15.5	9.6	21.3	16.1	12.0	37.6	13.6	र ग्रह	45.7	51.7	16,1
	Strebendsel to redamil	.No.	631	111	122	323	75	186	447	35	3	58	137
•	Table 26 : Frequency of Office-Store Use Item 53: Credit (or debit) Memorandum*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	_	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	٠,	. 2 years	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to We nearest tenth.



11	Jeneuy on	A	5.	6.	±	6.	2.	3.	5.6	2	7	3	
	Nover	3	44.1	h2.6	39.0	•	52.0	23.3	34.6	28.5	21.8	18.3	
page	Frequently and Occasionally Combined	~	50.3	50.9	57.0	۳.	45.1	73.1	59.6	4.69	73.9	78.5	
Respon	Occasionally	T	19.8		20.2	4.	16.4	23.6	25.0	26.4	23.0	10°22	
17	Frequently	-	30.5	2	36.9		28.7	49.6	34.6	43.1	50.9	56.5	
	StrebnoqseR to Tedamil	١	×		426	771	172	849	156	144	165	377	
Ħ	No Answer	8	5.0	7.0	2.9	4.3	0.0	3.7	3.2	9.7		3.31	4.3
Students	уелет	8	19.61	47,1	•	•	. †*6 6	25.1	32.3	35.5	17.6	23.1	42.1
I Stay	Frequently and Occasionally Combined	5	45.4	45.9	55.2	41.1	9.04	71.2	64.5	54.8	4°62	73.6	53.6
mine	Occasionally	8	17.9	•	21.0		16,1	22.5	•	19•4·	23.5	20.9	5.3
Bookkeen	Frequently	-	27.5	27.3	34.3	24.3	25.0	148.7	35.5	41.9	55.9	52.7	30.7
	Number of Respondents	25	195	242	105	185	32	191	31	31	त्र	5	140
1	No Answer	4	7.1	0.6		8.7		4.3	2.3	0.0	15*9.	6.9	6.6
ants	Nevet	8	51.5	53.2		50.5	60.0	24.7	40.9	22.9	23.9	17.2	41.6
Students	Frequently and Occasionally Combined	8	41.2	37.8	•		36.0	70.9	56.8	77.	9.69	75.9	51.8
antas	Occasionally	8	18.1	97.6					27.3	34.3	19.6	25.9	23.4
Bookkeeping	Frequently	-	23.1	16.2		21.7		9 गग	29.5	42.9	50.0	50.0	28.5
	Number of Respondents	Z Z	631	111	122	323	75	186	1711	35	3	58	137
	Table 27 : Frequency of Office-Store Use Item 54 : Purchases Order and/or Invoice*		1. Total Group	2. School Type a. New York City	-	c. Small City Suburban.	d. Rural	as a	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to	d. 2 years or more	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



П	No Answer	9	7.6	7.8	7.0	8.7	•	6.5	10.9	7.6	7.3	3.4	
	Jeael		53.1		48.4	57.2	57.6	23.8	39.1	29.2	4°22	18.3	
prodent	Frequently and Occasionally Combined	3	39.5	41.7		34.1	39.0	69.7	20.0	63.2	70.3	78.2	
1 Best	Occestonelly	8	15.7	16.0	16.9	भ•भा	18.0	23.9	26.3	25.7	2°†2		
17	Frequently	8	23.5	•	27.7	19.7	20.9	45.8	23.7	37.5	1,6,1	57.3	•
	Number of Respondents	No.	2064	969	426	722	172	648	156	नगर	591	377	
\prod	No Answer	3	7.1	8.7	6.7	6.5	0.0	5.8	6.5	9.7		2.2	5.7
Studente	Летег	3	58.3	56.2	52.4		65.6	23.0	22.6	35.5	11.8	25.3	
あ日	Frequently and Occasionally Combined	3	34.6	35.1	41.0	30.3		70.7	72.0	54.8	82.3		32.9
arias	Occasionally	8	14.7	14.9	-			26.7	41.9	19.		19.8	
Bookt	Frequently	8	19.9	20.2	22.9			० भ	29.0	35.5	14.1	52.7	14.3
	Number of Respondents	Ĭo.		*	105	-		191	31	31	75		-
	TOWERA ON	8	8.9	10,	5	10.	_	8.6	4.5	8.6		8.5	7.3
Students	Иечет	8	5 64.5	229		63	7 69.3	%	1 59.1	5 22.9	8	_	उं
H	Prequently and Presconsined	8	9.92	त्र			1 26.7	61.3	5 36.4	68.6		7 75.9	3 28.5
Bookkeening	Occasionality	3	10.9		1	10.	74.	4.02 C	20.5	28.6		2 20.	15.3
Book	Frequently	3	15.7	13.5	21.3	15.6	12.0	140,9	15.9	140.0	1,5.7		13,1
Ц	Number of Respondents	No.	631	111	122	323	75	186	\$	35	3	Ļ	137
96 - 53-	Frequency of Office Store Use Item 55 : Statement of Account*		1. Total Group	2. School Type a. New York City	Large City	c. Small City Suburban.	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. l year to under 2 years	2 years or	4. Worked in non- book. Jobs us- ing book. skill;

64 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



	Jeneuy og	d	7.8	8.8	9,3	8.2	4.7	7.5	10.9	9.1	10.3	4.5	
	Делец	M	47.5	•	43.0	51.1	7.7	32.6	41.0	32.9	31.5	30.2	
Respondents	Frequently and Occesionally Combined		8-11	•	50.5	10.7	40.6	59.7	18.1	58.0	58.2		
	Occasionally	7	22,1	23.5	• •	20.1	1.021	28.0	21.8	33.6	23.6	30.8	
Ain	Frequently		22.7	23.3	•		23.5	31.7	26.3	24.5	34.5		
	StrebnoqeeA to redamil		1902	695	426	771	172	849	156	144	165	377	
	No knaver		8.3	9.5		•	0.0	9.6	12.9	16.1	11.8	4	т°9
dente	уелет	>	51.2	43.8	53.3	58.4	59.4	36.6	41.9	35.5	32°h	38.5	10°.7
II Star		7	40.4	55.0	39.0	33.0	9°0 1	53.4	45.2	18.1	55.9	57.1	52.9
an jus	Occasionally	3	19.3	•	20.0	16.8	16.1	23.6	12.9	.9.22		28.6	27.1
Bookkeent	Frequently	3	21.1	25.2	19.01	16.2	25.0	29.8	32.3	25.8		28.6	25.7
	Number of Respondents	No	495	242	105	185	32	191	31	31	#	8	140
	Ne Answer		9.2	10.8	7.4	9.6	8.0	9.7	9.1	5.7	15.2	8.6	7.3
stra	Never .	. 5	55.9	14,1	53.3		68.0	38.2	52.3	31.4		36.2	lt2.3
I Students	Frequently and Occasionally Combined	3	34.7	45.0	39.3		22.7	52.2	38.6	62.9	50.03	55.2	50°4
and no	Occasionally	5	18.2	25.2	22,1	ղ•91	9.3	26.9	22.7	45.7		2	24.8
Bookkeentn	Frequently	5	16.5	19.8	17.2		13.3	25.3	15.9	17.1	32.6	31.0	25.5
	Synebandsen to Tedanti	.Ho.	631	111	122	323	75	186	141	35	97	58	137
	Table 29 : Frequency of Office_Store Use Item 56 : Requisition Form*		1. Total Group	2. School Type 2. New York City	L. Large City	c. Small City-	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	O	Worked in no book. Jobs v ing book. si

65 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. sub-eroun indicated at the laft of the column.



	TevenA oli	19	d	77	10	10.	4	7	3	12.	16.	8	i
	уелет. Телет	3	71.2	68.2	71 1	73.3	77. 4	54.1	57.3	59.7	49.7	49.1	
proferrite	Prequently and Occasionally Combined	V	18.7	20.6		16.6	21.0	34.9	17.3	27.8	40.0	42.7	
Pest	Occasionally	3	8.5	9.5		7.5	10.5	15.3	12.2	13.3	21.2	14.0	
17	Frequently	3	10.2	11.1	10.6	9.1	10.5	19.7	5.1	14.6	18.3	28.1	
	strebrogsed to redamin	Ko.	7007	569	924	122	172	648	156	क्षा	365	377	
	No Answer	3	9.9	11.2	13.3	.8.1	0.0	11.5	12.9	12.9	5.9	8.8	10.0
dents	Деле г	8	76.4			78.4	•	59.7	71.0	64.5	52.9	7 09	79.3
प्रका	Frequently and Combined	>	13.7	13.2		13.5	18.8	•	16.1	22.6	•	30.8	•
serine	Occasionally	>	7.3	8.3	_	5.9	6.3	14.1	16.1	0.0	26.5	13.2	5.7
Bookke	Frequently	3	5. 9	5.0	5.7	9-7	12.5	14.7	0.0	22.6	14.7	17.6	5.0
	Number of Respondents	30.	564	242	105	185	32	191	n	31	*	5	140
П	No Angred	8	9.7	16.2	9.0	•	•	8.1	9.1	2.9	10.9	8.6	•
Students	Neaet	3	76.9		79.5	•	•	•	•	•	•	48.3	•
I Star	Frequently and Occasionally and	3	13.5	•	11.5	12.4	16.0	30.1		28.6	•	43.1	13.1
entre,	Occasionally	>	6.3				10.7	12.9	•	•	•	13.8	9.9
Bookke	Frequently	>	7.1	10.8	6.9	•	5.3		4.5	11.4		29.3	6.
	strabandsel to redamli	3	631	111	122	323	7,5	186	क्ष	35	917	4,8	137
1	Table 30 : Frequency of Office_Store Use Item 57 : Federal Depository Receipts*		1. Total Group	2. School Type	b. Large City	6. Small City-	d. Rural	Worked as bookkeeper	a. Less than 6 months	b, 6 months to under 1 year	2 -	C	Morked in no book. Jobs v ing book. Be

66 *For simplicity in reporting, the number of respondents using the item Frequently, Occasion-11y, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of rescondents of the group or All rates ner cent are rounded to the nearest tenth. sub-group indicated at the left of the column.



	No Answer	3	5.4	6.8	4.2		9.0	3.4	7.7	3.5	3.0	2.4	
	Делед	3	53.4	50.1	51.9	56.2	2.29	34.9	52.6	38.2	32.1	78.1	
ondents	Occesionally and	>	71.5	43.7	43.9	38.1	37.2	61.7	39.7	58.3	8.49	69.5	
Besno	Occasionally	7	15.0	16.7	13.8	13.2	12.8	18.0	14.1	20.8	20.6	17:71	
A	Fredneutly	8	26.2	26.5	30.0	24.9	74.4	43.7	25.6	37.5	44.2	52.3	
	Number of Respondents	No.	1902	695	924	m	172	849	156	144	165	377	
Ħ	No Answer	8	4.8	9.9	3.8	3.8	•	2.6	6.5	9.7	0.0	1:1	2.1
Studente	JOAON	3	57.6	55.0	54.3	62.1	59.4	34.5	41.9	41.9	32.4	34.1	63.6
II Star	Frequently and Occasionally Combined	5	37.5	38.4	71.9	.5	ł	62.8	51.6	48.4	67.7	64.8	34.3
3	Occestonelly	3	14.5	17.4	15.2	•	7.6	20.4	19.4	9.7	٠.	22.0	18.6
Booksen	Fredneutly	>	23.0	21.1	.7.	2.2	•	45.4	32.3	38.7	41.2	42.9	15.7
	strebnoque 10 redamil	ľo.	195		105	185	32	191	31	31	*	H	140
1	No Answer	3	6.0 !!	0.6		•	0.0	3.2	4.5	0.0	4.3	3.4	5,1
errie	Neadl	3	62.4	53.2	62,3	62.5	-	43.5	70.5	34.3	39.1	25.9	51.1
I Stad	Prequently and Occasionally Combined	8	31.5	37.8		30.7	C	53.2	25.0	65.7	56.5	70.7	43.8
actos	Occasionally	3	13.5	16.2	14.8	13.3	0	9	13.6	31.4	21.7	13.8	• •
Bookke	Frequently	3	18.1	21.6	18.0	17.3	16.0		11.4	34.3	34.8	56.9	• 1
	strebnoque To Tedamil	.Mo.	(63)	111	122	323	28	186	44	35	\$	58	137
	Table 31 : Frequency of Office_Store Use Item 58 : Payroll Envelopes or Checks*		Total	2. School Type a. New York City	b. Large City	골물	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	. 2 years or	4. Worked in non- book. Jobs us- ing hook. skills

67 *For simplicity in reporting, the number of respondents weing the item Frequently, Occasionally, Frequently and Occasionally Gombined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	YouenA of	1	6.	5.8	4.2	5.3	8:	3.4	8.3	3.5	3, h	1.8	
	Делес	8	0.40	54.5	51.9	54.1	56.1	39.8	47.4	44.4	41.2	35.3	
ordent	Frequently and Occasionally Combined	>	41.1	39.7	43.9	40.6	42.1	56.8	44.2	52.1	55.2	63.1	
Resp	Occasionally	~	13.6	14.5	13.8	13.7	8.8	16.5	18.6	17.4	16.4	15.6	
17	Frequently	8	27.5	25.2	30.0	26.8	33.3	40.3	25.6	34.7	38.8	47.5	
	Mumber of Respondents	No.	2064	569	426	144	172	648	156	144	165	377	
\prod	Yeuran Vo	8	4.8	7.4	2.9	3.2	0.0	3.7	6.5	6.9	2.9	2.2	4.3
Students	Делет.	>	57.9	58.7	46.7	64.3	53.1	45.0	51.6	53.3	47.1	41.8	56.4
15日	Frequently and Occasionally Combined	*	37.2	33.9	50.5	32.4	46.9	51.3	41.9	41.9	50.0	>6.0	39.3
parage	Cccsstonslly	>	13.1	12.0	120.0	10.8	12.5	15.7	29.0	6.5	11.8	14.3	18.6
Bookkeepin	Frequently	8	24.1	21.9	130.5	21.6	34.4	35.6	12.9	35.5	38.2	41.8	20.7
	Number of Respondents	No	1795	242	105	185	32	191	31	31	#	δ	140
	Toward el	8	5.5	7.2	1.4	6.5	1.3	3.2	4.5	2.9	2.2	3.4	3.6
Students	Делет	8	61.0	55.0	9.59	60.7	0.49	41.9	56.8	40.0	47.8	29,3	56.2
H	Frequently and Occasionally Combined	8	33.3	•	(30.2	32.8	33,3	54.8	38.6	57.1	50.0	67.2	40.0
Bookkeeping	Occasionally	8	13,3	18.9	10.7	13.3	6.3	16.7	13.6	22.9	17.4	17.2	22.6
Book	Frequently	8	20.0	18.9	19.7	19.5	24.0	38.2	25.0	34.3	32.6	50.0	17.5
	etnebnoque To Tedmuk	No.	631	111	122	323	7.5	186	콬	35	947		137
32	Frequency of Office-Store Use Item 59 \$ Individual Employe Time Cards		1. Total Group	2. School Type a. New York City	b. Large City	o. Small City Suburban.	d. Rural	Worked as a bookkeeper	Less than months	b. 6 months to under 1 year	o. 1 year to under 2 years	2 years or	4. Worked in non- book. Jobs us- ing book. skill

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	No Anaver	4	5.6	6.3	4.5	6.4	1:7	4.5	9.6	4.9	6.9	•	
	уелет	3	62.4	61.4	62.4		65.7	44.9	59.6	47.9	38.8	41.1	
ndents	Prequently and Occasionally and		32.1	.2	33.1			50.6	30.8	47.2		26.8	
Resno	Occasionally	3	13.0	14.4	9	.2	\dashv	16.5	17.3	21.5	18.2	17.71	
T.	Frequently	7	19.0	17.8	.5	0.	6.6	34.2	13.5	25.7	38.2	44.0	
	strebrogses to redamil	No	2064		426	777	172	849	156	144	165	Н	
Ħ	Tenana ol	8	5.1	7.0	8.4	3.8	0.0	5.2	6.5	6.5	5.9	3.3	3.6
dents	Nevet	8	2.99	65.7	8. 49	69.7	62,5	47.6	48.4	46.7	50.0	48.4	65.7
II Stu	Frequently and Occasionally Combined	3	28.2	3	.5	5	37.5	144	45.2	48.4	44.1	7.87	30.7
entne	Occasionally	3	11.7	12.8	1.6	12.4	.5	.7	29.0	16.1	14.7	1.7	17.1
Boolde	Frequently	8	16.5	5		14.1	0	.5	19.1	32.3	29.4	40.7	13.6
	Number of Respondents	No	4	242		185		191	31	31	चर		140
	YewenA eV	. ,	8.9	0.6		0.8	•	5.4	6.8	5.7	4.3	5.2	5.8
Students	Never	8	6.89	1.99	73.4		•	. 🥌	72.7	42.9	41.3	41.4	67.9
I Stud	Frequently and Occasionally Combined	8	24.2	£ 76	4 (7.52		.7	20.5	51.4	54.4	53.4	26.3
an fac	Occasionally	3	11.6	13 5	4 7	12.7	10.7	17,7	11.4	22.9	23.9	•	16.8
Bookkeepin	Frequently	8	12.7	3 01	• •	12.7	12.0	•	9.1	28.6	30.4	•	9.5
	Number of Respondents	.No.	631	111	122	323	75	186	क्ष	35	3	58	137
	Table 33 : Frequency of Office_Store Use Item 60 : Individual Employe Earning Record*		1. Total Group	School Typ	تن	Subur Subur	d. Rural	3 11	a. Less than 6 months	b. 6 months to under 1 year		b	forked in no book, jobs u ing book, sk

69 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Jeneuy on	1	7.8	•	7.5	7.9	5.9	8.1	2.2	9.0	7.3	6.9	
	Never	L	70.0	•	67.4	72.9	70.9	55.0	67.3	4.09	52.1	F.	
and and a	tednoutla sug	-	22.1	22.6	-	19.2	2.92	36.9	20.5	30.6	40.6	1.	
Remo	ATTWINTS		0.2	.5		8.0		14.3	12.8	9.7	20.02	† :	
1	Frequently	L	11.9	11.1	3.8	11.2	14.0	22.6	7.7	20.8	9.	ļ.,	
	Number of Respondents	152	17902		426	_	-		156			377	
	No knawer	8	1:	8.7	6.7	5.9	3.1	7.9	16.1	16.1	0.0		7.1
Students	Never	8	73.2	70.7	77.1	80.5	•	61.3	67.7	58.1	64.7	•	75.7
11 340	Occasionally and Occasionally and	>	1:11	20.7	.2	13.5	5.0	31.0	16.1	25.8	35.3	.2	17.1
entae		8	8./	10.7	7	3.8	.5	6	9.7	9.7	14.7	9.9	10.7
Bookkeen	Frequently	~	9.9	9.6		9.7	12.5	20.9	6.5	16.1	20.6	28.6	6.4
	strebnogees to redmuk	No.	495	242	105	185		191	31	31		Н	140
	Ne Answer	-	8.9	11,7	7.4	6.6	2.7	9.1	9.1	11.4	10.9	6.9	5.8
Students	Neaet	8	75.6	7.69		77.4		60.2	77.3	57.1	52.2	55.2	75.9
I Stud	Occasionally and	8	15.5	18.9		12.7	.3	30.6	13.6	31.4	37.0	6.	18.2
autos	Occasionally	3	8.6	12.6	8.2	7.1	9.3	15.6	11.4	8.6	23.9	15.2	10.2
Bookkeentn	Frequently	3	7.0	6.3	10.7	5.6	0.	12.1	2.3	22.9	13.0	4	0
	etnebringeeff to tedmuli	Mo.	169	111	122	323	75	385	君	35	746		137
	Table 34 : Frequency of Office-Store Use Itam 61 : Payroll Change She and/or Requisition Form*		1. Total Group	School Ker I	b. Large City	Seall.	•	₩ .	•	6 month under 1	6. I year to under 2 years	. 2 year	4. Worked in non- book. Jobs us- ing hook. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

	No Answer		3	o o	dia	اه اه	٥١٥	نا د	9 9		4 -	; 	1
	Never		\$		÷.	9 6	20402	1.8 6	61.5	52.1	1	200	
	Frequently and Occasionally Combined		36	30.17	22.5		22 5	य यम	28.2		. 69	100	
	Occasionally		700	•	2.66	9	27.0		8.42	**	25.0	to 1/2	1
j	Frequently		8	3	7.07	7.2	12.61	16.4	4.9	1.8	17.0	22.3	
Ĺ	strabrogsef to redamil		305	200	655	3	122	860	156	#	745	200	
	No Answer		7.7	2 0	2 2	α	00	6.8	6.5	16.7	0.0	7 7	7.9
	Mever		4 19	20 0	8.79	7	64.5	51.8		43.3	14,1	52.7	57.1
100	THE Croumbons		28.0	i		1	35.5	10.8	25.8	40.0	55.9	42.9	35.0
		-	21.3	25.6	23.8	971	:10		16.1	30.0	38.2	28.6	27.9
Rockton	Fredneutly	-	6.7	•	6.7	5,0	16.1	12.0	9.7	10.0	17.6	14.3	7.1
	Number of Respondents		33		_		1_1	161	33	33	34	Б	140
	He Answer	-	4.6	12	9.0	10.2	1.3	9.1	9.1i	14.3	F. 4	10.3	6.6
Studente	Never	1	68,3	6*49		70.3	68.0	56.5	68,2	54.3	58.7	9.94	65.0
I Stu	Frequently and Occasionally and	4	22.3	22	24.6	19.5	30.7	मु मू	22.7	31.4	37.0	13.1	28.5
Bookkeening	Occasionally	>	16.8		16.4	15.5	21.3	22.0	18.2	20.0	23.9	25.9	24.8
Book	Fredneutly	8	5.5	4.5	8.2	4.0	9.3	12.4	4.5	4011	13.0	17.2	3.6
	Number of Respondents	No.	631	1111	122	323	75	386	3	35	33	22	137
	Table 35 : Frequency of Office-Store Use Item 62: Application Form for Social Security Number*		Total Gr	a. New York City	Large C	2 8	d. Fural	ָ מִּ	months	under 1 year	under 2 year	c years o	

7: *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	Youth All	1	4	8.8	7:7	8 2	250		7.1	5.6	0	20	
	geag ₁		53.4	8.64	7.15	4 %	0.09	39.3	53.8	i (4 YE	33.0	
	Frequently and Occasionally Combined		38.9	4.14	8.04	α	38.2	2	T	T	1	27.0	1
e		ļ	24.3	25.6		4	+-	2		9		9.98	•
	Frequently	ļ	14.6	15.8		1.61	~	1.		80	5	-	
1	Mumber of Respondents	2	702	>69	426	100	1				-	300	
Ī	Toward on	~	8.9	11.2	8.6	7.0		5.8	6.5	16.1	2.9	5.5	
Students	Never	•	55.9		48.6	64,3	53.1	39.8	67.7	38.7	47.1	37.4	49.3
1	DUR ATQUENDATA	>	35.3	36.0	42.9	28.6	43.8	54.5	25.8	45.2	50,0	57.1	38,6
and the second		>	25.5		31.4	•	21.9			29.0	4.62	31.9	
Bookfreen	Frequently	>	9.8	10.7		5.4	21.9	19.8	9.7	16.1	20.6	25.3	7.3.
	Number of Respondents	Ž,	195	242	105	185	32	161	31	31	34	8	140
	Ne Answer	-	8.2	•	2.5	9.3	2.7	6.5	4.5	5.7	6.5	8.6	7.3
Students	Neael	3	63.1	56.	E9	62.2	L* 17.L	50.5	70.5	48.6	56.5	27.6	56.2
I g	Frequently and Occasionally Combined	8	28.7	31.5	30.2	28.5	22.7	43.0	25.0	45.7	37.0	63.8	36.5
entue	Occasionally	3	18.7	_	17.2	20.1	13.3	20.9	15.9	25.7	15.2	29.3	772
Bookkeening	Fredneutly	8	10.0	11.7	13,1	8.4	9.3	22.0	9.1	20.0	21.7	34.5	8.8
	Number of Respondents	.No.	169	111	122	323	25	186	3	35	94	58	137
	Table 36 : Frequency of Office—Store Use Item 63 : Withholding State— ment Form W - 2*		Total	''	J.	•	d. Rural	Worked as a bookkeeper	Less than Months	under 1		d. 2 years or more	book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answar is expressed only as a rate per cent of the mumber of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1	No Answer	1	1	1 0	1	8	1	6.1	2		4 4		3
	Jeasy,	·	0 69	4	- S		2.69		α	+	100	14.4	
- Second		-	20.0		32.4		1.83	43.0	8	10	44	29.03	
7 Rem	Occessonelly		18.0		19.0		17.4	22.9	10.0	25.0	20.00	21.2	
117	Frednently		11.1	11.1	13.4	6.6	11.6	20.1	7.1	16.0	17.6	28.2	
	strabroges to redank	N.	4902	369	924	122	172	849	351	344	746	32.	
	Yourna ov		7.8		7.6	5.4	0.0	6.8	3.2	1	0 0		7.1
Studente	Never	7	67.9		61.0		68.8	55.5	64.5			58.2	63.6
8 1	Frequently and Occasionally Combined	-	24.3		31.4	20.0	31.3	37.7	32.3	2	41.2	37.4	29.3
een no		-	17.2	4	25.7	⇒	25.0	4	25.8	22.6	26.5	19.8	23.6
Bookkee	Fredneutly	8	7.1	9.1	5.7	5.4	6.3	13.6	6.5	9.7	14.7	17.6	
	Mumber of Respondents	2		242		385		161	n	31	*	5	140
	Toward ol	8		13.	Ц	10.5	7.	9.1	17.4	11.4		8.6	8.0
Students	Heast	8	77.6	77		69.7	80.0	59.7	70.5			9.91	70.8
Н	Frequently and	>	19.0		0 2	19.8	18.7	31.2	18.2			14,8	21.2
Bookkeeping	Occasionally	5	12,4	ц.	31.5	13.0	12	16,1	11.4	20.0		15.5	16,1
Bookk	Eredneutly	8	6.7	3.6	9.0	6.8	6.7	15.1	6.8	14,3	6.5	29.3	5.1
	striebroges To redmink	No.	631	111	122	323	25	787	***	35	947	88	137
	Table 37 : Frequency of Office Store Use Item 64: Federal or State Income Tax Return Forms*		. Total Gre	2. School Type 2. New York City	b. Large City	Suburban	Bural	3. Worked as a bookkeeper		6 month	c. I year to under 2 years	2 year	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Fraquently, Occasionally, Frequently and Occasionally Frequently and Uccasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Yevera ol	1	11.5	14.1	11.7	10.4	5.8	10.9	1. 1.	0.0	10.1	0.0	
	Делег	7	72.4	4 CL	68.3			61.4	η•ηΔ	65.3	60.6	55.2	
ondente	Prequently and Occesionally Combined	8	16.0					27.7	11.5	•		35.8	
Resp	Cecatonally	~	70			8.9		14.1	म•9	18.1		18.4	
17	Frequently	8	6.7		•		8.7	13.5	5.1	7.6		.	
	Number of Respondents	No.	2064	695	426	122	172	849	156	144	347	320	
	Tewary on	8	11.3	14.0		8.1	3.1	14.1	12.9	16.1		12.1	• •
Studente	Neael	3	75.9			79.5		. 9	67.7	8,45		8.13	E 01
35	Frequently and Occasionally Combined	3	12.7	80	8	21	25.0	24.6	19.4	29.0	i	S	
Supple	Occasionally	8	9.2	7		7.	15.6	16.	9.7	η°61	8	15.4	10.
Bookk	Frequently	8	3.5	1.2	1.8	6.4	1.6	6-2	9.7	9.7	5.9	7.7	2,1
	Number of Respondents	No.	1795	-0.2 -0.2	105	185			31	31	#		P-1
	Ne Answer	8	12.4	18.	133	11.8	1,0	12	11.4	4.11	15.2	12	
Students	леле с	3	1 78.6	92	77.	78.	186.7	₩°02	77.3	9.89	76	_	72
1 841	Frequently and Occasionally Combined	8	0.6	5		9.3	9.3	16.7	11.4		8		
Bookkeeping	Occentonally	8	1.2	η'5	7	5.6	0.4	6.5	6.8	14.3		9	8.0
Bookk	Frequently	8	0*4	0.0	η*L	3.7	5.3	10.2	4.5	5.7	4.3	22.4	3.6
	Strebnoqseff to Tedmus	.No.	631	111	122	323	25	186	43	35	35		137
38			1. Total Group	•	b. Large City	6. Small City-Suburban	•	Worked as a bookkeeper		b. 6 months to under 1 year	c. 1 year to under 2 years	2 years or	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Fraquently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are reunded to the nearest tenth. All rates ner cent are rounded to the nearest tenth.

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	You Anawar	1	8.1	9.6	7.7	7.9	3.5	6.8	11.5	5.6	8,5	4.5	
	Neage	7	74.3	72.8			78.5	60.5	71.2	9.49	58.8	55.4	
ondent	Frequently and Occasionally Combined	>	17.6		क.प्र	15.6	•	32.6	17.3	29.9	20.7	[0]	
Resp		-	9.5	9.6		8.3		16.1	13.5	18.1	15.8	17.0	
Y	Frequently	8	3.1	7.9	10.1	7.3	8.1	16.5	3.8	11.8	17.0	23.1	
	Strebnoque 10 Tedmul	3.5	2064	695	426	777	172	6 18	156	144	165	377	
	No knamer	8	8.3	11.6	•	4.9	0.0	7.9	9.7	6.5	8.8	6.6	8.6
dents		8	80.3	78.5	77.1	6°#8	78.1	67.5	74.2	67.7	•	67.0	% 7
II Stu	Frequently and Occasionally Combined	>	11.3	6.6	13.3		21.9	2 ⁴ .6	16.1	25.8	4.62	26.4	9.3
Septos	Occasionally	>	6.7	_	8.6		15.6	13.6	12.9	12.9	17.6	13.2	6.4
Bookkeent	Frequently	8	7.6	3.7	8 4	ት°ና	6.3	11.0	3.2	12.9	11.8	13.2	2.9
	Number of Respondents	Į,	195	242	105	185		191	31	31	\$, 3	340
	Ne Answer	8	8.6	11.7	9*9	9.0	•	8.6	9.1	5.7	8.7	18.6	5.8
dente	Делец	>	80.2	78.4		80.	85.3	66.1	77.3	65.7	72.7	55,	86.0
I Stu	Frequently and Occasionally Combined	5	11,3	6*6	8.41	10.8	6.3	25.3	13.6	28.6	19	%	8.0
autase	Occestonally	8	7.0	8,1	ካ°		•9	13.4	7.11	17.1		13.8	5.8
Bookk	Frequently	\$	F 4	1.8		4.3	2.7	11.8	2.3	1.1	6.5		2.2
	etnebnoqueA lo TedmuM	.Yo.	631	111	122	323	75	186	3	35	947	28	137
	Table 39 : Frequency of Office-Store Use Item 66 : Employer's Quarterly Federal Tax Return Form*		1. Total Group	2. School Type 2. New York City	b. Large City	o. Small City Suburban.	_	3. Worked as a bookkeeper		o monta under]			4. Worked in non- book. Jobs us- ing book. Adilla

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	Zensuy og	r		9 9	6.7	5.6	7.3	3.2	6.4	3.5	2.4	2.4	
	Hever	•	2/2	63.2	• •	55.8	• •	40.5	48.7	43.8	36.4	2	T
ondenta			37.4	30.2	• •	38.7	39.5	•	6.44	52.8	61.2	59.4	
1 Been	Occasionally	ļ	22.22	19.6	6	-	•	•	23.7	33.3	35.8	30.8	•
W	Frequently		15:1	10.6	•	14.5	•	•	21.2	19.61	25.5	28.6	•
	Mumber of Respondents	12	170%	yoy	128	8	122	849	156	144	165	377	
	No Answer		5.1	7.4	•	3.8	•	3.1	3.2	9.7	0.0	7.7	4.3
Studenta	Лелег	6	68.3	72.3		67.0	6.17	51.8	58.1	48.4	41.2	53.8	7.99
11 84	Frequently and Occasionally Combined	-	26.6	20.2		29.2	28.1	45.0	38.7	41.9	58.8	44.0	29.3
arias	Occesionally	-	16.1		21.0	16.8	12.5	27.2	25.8	25.8	38.2	23.1	18.6
Bookkeen	Frequently	~	10.5	5.2		12.4	15.6	17.8	12.9	16.1	•	20.9	10.7
	Number of Respondents	12	195	242	105	185	32	191	33	31	九	5	140
	Toward el	8	6.3	9.0	6.4	6.9	2.7	4.3	6.8	2.9	4.3	3.4	5.1
Students	Иечег	8	62.1	64.9	57.4	62.2	65.3	44.6	56.8	48.6	_•	31.0	52.6
14	Frequently and Occasionally Combined	8	31.5	26.1	37.7	31.0	32.0	51.1	36.4	48.6	•	65.5	42.3
Bookkeening	Occasionally	8	19.8	18.9	20.5	21.4	13,3	27.4	13.6	34.3	• •	36.2	26.3
Book	Frequently	8	11.7	7.2	17.2	9.6	18.7	23.7	22.7	14.3	•	29.3	16.1
	Number of Respondents	No.	631	111	122	323	25	186	É	35	92	28	137
Toble 10 .	Frequency of Office_Store Use Item 67 ; Inventory Sheet.s*		1. Total Group		b. Large City	•	•	So worked as a bookkeeper	months	under	3 🔊	Lowers o	book, jobs us- ing book, skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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11	Zenauy og	1	6.4	7.8	0.	8.7	3:0	7.8	9.0		9.1	6.6	
	Kevet	1	6.14	76.0	•	69.6	75.3	62.4	66.7	68.8	57.0	•	
redent	Prequently and Occasionally and		20.2	16.3	•	21.7	17.6	29.7	24.4	23.6	33.9	I •	
Pest	Occasionally			10.2	8.	11.4	8.8	15.0	12.8	13.2	20.0	F.	
17	Fredneutly	t	8.39	6.0	0.	10.2	•	14.7	11.5	10.4	13.9	7.0	
	Number of Respondents	122	2064	ĝ.	426		┢		156	-		377	
Ħ	No Answer	A	8.0	8.7	8.6	7.0	6.3	9.4	12.9	6.5	11.8		6.4
Studenta	Лете	A	78.4	11.0	75.2	8.9/	8.1	1.2	67.7	71.0		•	76.4
11 Sta	Frequently and Occasionally Combined	-	13.7	10.3	.2	16.2	5.6	19.4 7	19.4	22.6 7	9	-	17.1
entine	Occasionally	8		9	10.5	9.		9.4	9.7	9.7	- ∞	. 0.11	12.1
Bookkeer	Frequently	8	5.7	3.7	.7	7.6	7.6	10.0	9.7	12.9	5.9	-	5.0
	stnebnoqsen ic sedmun	Ş	1795	242	:05	185	32	191	n	31	त्र	6	140
T	JONEUV ON	3	8.7	10.8	6 5	9.0	8.0	6.7	6.8	5.7	17.4	8.6	5.8
Students	услог	8	75.4	77.5	69.7	74.6	85.3	65.1	70.5	74.3	6.09	60.3	7.99
I Star	Frequently and Occasionally Combined	8	8	11.7	23.8	16,4	6.7	25.3	22.7	20.0	1.7	31.0	27.7
sajas	Occasionally	*	8.7	0.6	11.5	8.7	4.0	11.3	11.4	8.6	65.0	17.2	14.6
Bookkeening	Frequently	*	7.1	2.7	12.3	7.7	2.7	14.0	11,4	11.4	15,2	13,8	13.1
	etnebnoqeef lo redmuli	.No.	631	111	122	323	75	186	3	35	94	58	137
77 77 6	Frequency of Office-Store Use Item 68 1 Stock card for perpetual inventory record*			4 2	b. Large City	Saburbar	•	e e	Less than Months	6 mont		· 2 years	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1	Jewsuy on	1	1	80	F	8.	5	7.	10.5	25.		۲	
ĺ.	Neast	7	70.5	•	· •		L	55.0	68.6	51.4	8	1 .	
- Parkers	Frequently and Occasionally Combined	7	21.4	~		18.0		37.9	•	29.9	•	45.1	
11 Perman	Vicesatons	-	12.4	14.0	14.1	9.6		20.0	12.2	18.1	•	27.3	
5	Frequentiy	8	0.6		1:1	8.2	6.6	•	•	11.8	•	22.8	
	Number of Respondents	2	702	695	4256	722	172	648	156	144	165	377	
	No Answer	8	6.9	7.4	7.6	6.5	٠.	7.9	9.7	9.7	5.9	9.9	5.7
Studente	Лечет	8	76.6	79.4	74.3	77.8	78.1	62.8	67.7	64.5	•	8.49	75.7
11.84	non Cramanha	>	16.5	16.1	18.1	15.7	18.6	29.3	22.6	25.8		28.6	18.6
a just	•	-	11.5	12.4	14.3	9.7	6.3	18.3	12.9	12.9	:	17.6	15.0
Bookkee	Frequently	8	5.0	3.7		5.9	12.5	11.0	9.7	12.9	14.7	11.0	3.6
	strebrogseff to redmuni	No	564	242	105	185	35	191	31	31	त्र	8	140
	Ne Answer	8	9.2	11.7	8.2	9.3	6.7	9.1	6.8	8.6	13.0	29.3	8.8
Students	Иелег	8	80.3	77.5	7.9%	81.1	84.0	66.7	86.4	9.89	•	56.9	79.6
I Stu	Frequently and Occasionally and	8	10.5	10,8	13,1	•	9,3	24.2	6.8	22.9	30.4	34.5	11.7
Bookkeeptne	Occasionally	8	5.9	8,1	7.4	•	5.3	12.9	2.3	17.1	•	19.0	5.8
Bookk	Frednently	8	9.4	2.7	5.7	5.0	4.0	11.3	45.0	5.7	17.4	15.5	5.8
	StrabmoqueA lo Tedmuk	.No.	631	111	122	323	75	186	3	35		28	137
	Table 42 : Frequency of Office-Store Use Item 69 : Blank forms for financial statements		1. Total Group		. Large Ci	c. Small City-Suburban	d. Mural	Morked as a bookkeeper	Less than months		.	d. 2 years or nore	to worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Schools in the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	Tousnh oli	M	23.6			20.9		25.7	26.0		24.7	26.0	
	Делец	8	63.9		58.9		77.1	0.67	57.0		-	8	
ndente	Frequently and Occasionally Combined	v	12.5	12.1	14.5	11.2	3	.2	15.4	0	7	2	
Permo	Occasionally	>	6.5	9	•	8.8	H	.5	10,3	0	5	11.9	
THE PERSON NAMED IN	Frequently	>	6.1	6.5	• •		•	9	5.1	0		17.2	
	Strebnoques 10 Tedmuil	No.	2064	969	426	777	172	849	156	144	165	3777	
	No Answer	3	24.6					30.0	25.8	29.0	30.6	34.1	22.9
dente	Nease	3	68.3	63.2	63.8	•	7.78	•	54.8		61.8	50.5	71.4
II Strd	Frequently and Occasionally Combined	3	7.1	5_0	71.4	7.0		16.2	19.4	6	•	4	5.7
pending	Occestonally	3	3.9			3.2	6.3	8.4	12.9	7.6	6		3.6
Pookkeen	Frequently	3	13.2	2.1	8.4	3.8	3.1	7.9	6.5	3.2	8.8	8.8	2.1
	strebnoges To redmun	No	1795	242	105	185	32	191	n	31	**	191	140
	Ne Answer	8	23.6		30,3	•	•	28.0	30.2	28.6	Z3.9	29.3	26_3
Students	Neagl	8	9.69		62.3	•	80.0	57.5	65.1	0.09	52.2	6.99	67.2
I Stu	Frequently and Occasionally and	8	6.5	5.4	7.4	5.9	6.3	13.9	4.7	11.4	23.9	13.8	6.6
semine	Occasionally	3	2.5	6.0	3,3	•	5.3	4.3	0.0	2.9	13.0	1.7	3.6
Bookke	Frednently	8	0.4	4.5	4.1	3.7	4.0	9.7	4.7	8.6	10.9	12.1	2.9
	‡ stnebnogseñ lo redmwM	.No.	631	111	122	323	75	186	44	35	94	58	137
	Table 43 : Frequency of Office-Store Use Item 70 : Purchase Journal (one money column):		1. Total Group	2. School Type 2. Hew Tork City	b. Large City	c. Small City Suburban.	•	a		b. 6 months to under 1 year	1 year under 2		4. Worked in non- book. Jobs us- ing book. skills

79 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates ner cent are rounded to the nearest tenth.

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	No Answer		16	9	7	9	12	9	110	8	5	7	-
	Never '	8	77.0	76.7	73.9	77.6	83.1	78.4	66.69	61.1	63,6	1,05	
ondent	Frequently and Occestonally Combined	3	17.1	16.5	21.6	15.6	14.5	35.3	19.9	30.6	30,9	45.1	
Reso	Occestonelly	7	8.71	8.3	10.6	8.3	7.6	16.8	13.5	18.8	13.9	18.8	
	Frequently	3	8.3	8.2	11.0	7.3	7.0	18.5	6.4	11.8	17.0	26.3	
	strebrogeen to redamin	No.	7902	695	426	771	172	849	156	उक्त	165	3771	
	No Answer	8	4.8	5.8	3.8	3.8	4	5.8	12.9	9.7	2.9.	4.4	2.9
denta	Иетег	8	83.5	85.1	79.0	83.2	87.5	0.99	71.0	67.7	•	58.2	90.7
11 Stu	Frequently and Occasionally Combined	\$	11.7	9.1	17.1	13.0	6.3	28.3	16.1	21.0	20.6	1 4	6. 4
soular	Occastonally	8	6.7		11.4	7.6	3.1	14.1	6,5	12.9	•	1	6.4
Bookkeen	Eredneutly	8	5.0		5.7	5.4	3.1	14.1	9.7	9.7	8.8	4	0.0
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	72	8	140
	Ne Answer	8	7.3	6.6	5.7	8.4	1.3	8.1	9.1	11.4	6.4.	6.9	2.9
Students	Neagl	8	9. 78		82.8	•	92.0	69.4	77.3	62.9		63.8	91.2
I Star	Frequently and Occasionally and	8	8.1	5.4	11.5	8.0	2.9	22.6	13.6	25.7	21.7	29.3	5,8
antas	Occasionally	\$	0.4	2.7	1.4	4.3	0.4	9.7	13.6	8.6	8.7	8.6	4.4
Bookkeeping	Frequently	8	4.1	2.7	7.4	3.7	2.7	12.9	0.0	17.1	13.0	•	1.5
	Number of Respondents	.No.	631	111	122	323	75	186	村	35	3	58	137
	Table 44 : Frequency of Office_Store Use Item 71 : Columnar Purchases Journal* (several money columns)		1. Total Group	2. School Type A. New York City	b. Large City	o. Small City Suburban.	d. Rural	3	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	2 years or	to Worked in non- rook. Jobs us- ing book. skills

80 Wor simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are rounded to the nearest tenth.

11	He Answer	7	5.0	9.9	1.7	9.9	2.3	6.0	10.9	6.9	3.6	2 2	
	услег,	>	77.8	. •	73.0	79.1	83.7	61.0	4.27	62.5	63.0	- 75	
andent	Frequently and Occasionally Combined	3	16.4	15.7	22.3	14.3	14.0	33.0	16.7	30.6	T	20.3	1
Best	Occasionaliy	>	7.8	7.3	10.3	7.0	7.6	14.0	8.3	14.6	-	16.7	-
7	Fredmently	2	8.5	8.3	12.0		6.4	19.0	8.3	16.0		23.6	
	Number of Respondents	No.	2054	695	426	727	1.72	849	156	यग्रा	165	333	
	Yewsuy oN	8	5.3	7.0	3.8	3.8	6.3	6.8	12.9		•		
Students	Лелет	8	17.18		76.2	88.1		1.69	64.5	5	5	69.2	
多日	Frequently and Occasionally and	3	10.3	7.9	20.0	8.1	9.4	24°0		9.22		25.3	4
entine	Occasionally	8	5.7	5.0	9.8	4.9	6.3	11.5	12.9	9.7	8.8		5.0
Bookkeen	Frequently	8	9.4	2.9	1111	3.2	•	12.6	9.7	6.21	14.7		•
	Number of Respondents	No	1795	242	105	185	32	191	31	33	#	δ	340
	Ne Answer	8	7.0	9.0	5.7	8.0	1.3	7.5	9.1	8.6		8.6	
Students	Делет	3	84.5	83.8	82.8	84.2		66.69	81.8	68.6	69.7	62,1	89.8
H	Frequently and Occasionally Combined	8	8.6	7.2	11.5	7.7	9.3	22.6	9.1	22.9	26.1	29.3	8.0
Bookteentng	Occasionally	3	3.6	1.8	4.9	3.4	5.3	6.9	0.0	11.4	6.5		9.9
Book	Frequently	3	4.9	5.4	9.9	4.3	4.0	15.6	9.1	11.4	19.6	20.7	1.5
	strabrogseff to Tedimuk	.No.	631	111	122	323	25	186	क्ष	35	947	85	137
•	Frequency of Office Store Use Item 72: Sales Journal* (one money column)			יי כל כל	•			86	a. Less than 6 months	b. 6 months to under 1 year	3 5	. 2 years	4. Worked in non- book. Jobs us- ing book, skills

81 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Teven No	H	10	6 9	2	2 4	₫ ਂ	0.9	0 0	6 9	0	7	
	Hever	t	77.0	78 1	74.2		9.8	60			-	2000	
	Frequencit and Occasionally Combined		36.2				15.5	33.2	16.7	30.6	8	500	
- B	1	T,	7.7	0.9		6.9	•	13.4	9.6	16.7	0 7		
	Frequently	8	8.8			7.9	2.6	19.8	7.1	13.0	10.1	17.12	
	Mumber of Respondents	5	1907	569	426	722	172	6478	156	144	764	333	
	Toward ov	8	5.3	9.9	5.7	3.2	6.3	6.8	12.9	9.7	5.9	5.5	2.i
ident.	Летег	8	7.78	86.0	79.0	85.4	17.18	67.0	74.2	74.2	64.7	61.5	92.9
II Stm	Frequently and Occasionally Combined	>	10.3	7.4	15.2	7.11	9.4	26.2	1	16.1	4.62	33.0	5.0
eent ne		8	5.3	4.5	9.5	6.4	0.0	11.5	9.7	2.6	14.7	12.1	5.0
Bookk	Frequently	>	5.0	2.9		6.5	1.6	14.7	3.2	6.5	14.7	20.9	0.0
	Number of Respondents	Š	195	242	105	185	32	191	31	31	*	8	140
	Ne Answer	8	6.8	9.0	9.9	7.4	1.3	5.9	9.1	5.7	2.2	6.9	3.6
Students	Делец	8	84.2	86.5	81.9	82.4	92.0	68.8	79.5	60.0	95.28	155.2	90.5
I Str	Frequently and Occasionally Combined	8	9.0	4.5	11.5	10.2	6.7	25.3	11.4	34.3	15.2		5.8
Bookkeening	Occasionally	\$	40.2	1.8	5.7	4.3	4.0	10.8	9.1	20.0	4.3	10.3	2.9
Book	Frequently	8	6.4	2.7	5.7	5.9	2.7	14.5	2.3	14.3	10.9	27.6	2.9
	strabonges to reduce	No.	631	111	122	323	25	186	氢	35	94	58	137
	Table 46: Frequency of Office-Store Use Item 73: Columnar Sales Journal* (several money columns)		_	2. School Type 2. New York City	b. Large City		. Mural		Less than months	be 6 months to under 1 year			4. Worked in non- book. Jobs us- ing book. skille

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Subally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



l	Toward off	ŀ	d'à	3	-	1,2	100	99	11.5	7.6		14	1
	Never	T	10,18	20,00	78.4		6.48				200	100	1
	Frequently and Occasionally Combined		12.8		17.2	10,01	10.5	4.8	14.1	2, 2	0 70	2 2	
3	Occestonelly		6.1	0.9	8.7	12.7	8.8	11.3	7.7	14.6	20	11.0	
157	Frequently		8.9		•	5.4	2.2		 	 	<u> </u>	4	
	Number of Respondents	1	7000	89	255	700	172	 -			 	300	4
	YewsnA oV		4.8	6.2	3.8	3.8	3.1	5.2	12.9	6.5		1	0
a dente	,,	·	85.6	87.2	78.1	88.6	81.3	72.3		i ~ ····	9.02	77.4	7.08
11 842	Frequently and Occasionally Combined	>	9.6	9.9		7.6	15.6		12.9	22.6	2,5	24.2	-1
ou jus	Occasionally	8	7.6	3.7	8.6	2.7	4.6	8.9				9.9	_
Bookkeen	Frequently	4	5.0	2.9	9.5	4.9	6.3	13.6	3.2	12.9	14.7	17.6	1.04
	Mumber of Respondents	Ş	195	242	501	185	32	191	R	116	7	5	140
	Ne Answer	8	7.5	9.9	1.4	9.0	2.7	8.6	11.4	4.11	6.5	6.9	3.6
Students	Neage	8	86.4	82.9	91.0	83.9	94.7	73.7	81.8	4.17	76.1	65.5	92.7
I Sto	Frequently and Occasionally Combined	8	6,2	7.2	4.9	7.1	2.7	17.7	6.8	12.1	4.71	57.6	3.6
Servine	Occestonally	8	3.0	•	2.5	3.7	1.3	7.5	4.5	8.6	8.7	8,6	2.9
Bookke	Fredneutly	8	3.2		2.5	3.4	1.3	10.2	2.3	8.6	8.7	19.0	.7
	Number of Respondents	.No.	E31	111	122	323	25	186	4	35	347	58	137
ı	Table 47 : Frequency of Office-Store Use Item 74 : Sales Returns and Allowances Journal		1. Total Group	'' _	b. Large City	•	• Rural	40		o month		•	4. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Accasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



П	TOMOTINE ()m	L	5	8	2	6	6	5	2	9	8	2	
	No Answer		90	9	5	7	•		1 12	7	7		_
	, Jevel	>	81	79	TT	88	ಹ	99	73.1	89		9	
ondent	Frequently and Occasionally Combined	3	12.6	13.4	16.9	9.5	इ.स		14.7	24.3	43.6	32.1	
Resp	Occasionally	3	6.9	6.8	8.7	•	9.3	7 d	9.0	13.9	15.2	15.4	
M	Frequently	8	5.7		8.2	•	3.5	•	5.8	10.4	9.7	16.7	
	striebrogseff to Tedauil	No.	7902	695	924	727	172	849	156	144	165	3777	
	No Answer	8	5.3	9.9	18	3.8	6.3	_	12.9	9.7		5.5	3.6
Students	Neagl	8	86.5		81.0		87.5	اه ا	74.2	77.h	76.5	69.2	93.1
11 St.	Frequently and Occasionally and	8	8.1	5.8	14.3	8.1	6.3	•	12.9	12.9	20.6	25.3	4.3
antaec	Occasionally	8	4.4	3.3	5.7	η°5	311	10.5	9.7	6.5	17.6	9.9	2.9
Bookkeent	Frequently	8	3.7	2.5	8.6	2.7	3.1		3.2	6.5	2.9	15.4	1.4
	Number of Respondents	No.	195	242	501	185	32	191	31	31	34	6	140
	Ne Answer	8	7.8	9.9	5.7	9.3	1,3	9.7	13.6	11.4	6.5	9.8	3.6
Students	Never	8	85.4	0.28	87.7	84.5	90.7	70.4	77.3	68.6	4.79	2.79	22.7
I Star	Frequently and Occasionally and	8	6.8	8.1	9.9	6.2	8.0	19.9	9.1	20.0	26.1	24.1	3.6
saping	Occasionally	8	4.04	5.k	4.1	3.7	6.7	11.8	6.8	17.1	15.2	10.3	3.6
Bookkeentne	Frequently	8	2.4	2.7	2.5	2.5	1.3	8.1	2.3	2.9	10.9	13.8	0.0
	Number of Respondents	.No.	631	111	122	323	75	386	क	35	746	5.8	137
	Table 48 : Frequency of Office_Store Use Item 75 : Purchases, Returns and Allowances Journal*		_	2. School Type 2. Mew York City	b. Large City		•	3. Worked as a bookkeeper		b. 6 months to under 1 year	c. I year to under 2 years	. 2 year	4. Worked in non- book. Jobs us- ing book. skills

84 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	Yeven Answer	1	4.9	6.8	5.6	7.3	3.5	6.8	10.9	0.6	8	5.8	
	Never	2	72.9	71.0		75.2	76.3		61.9	52.8	51.5	43.2	,
ondent	Frequently and Occasionally Combined	~	20.7	21.3	25.6	17.6	20.3	4923	27.6	38.2	43.6	50.9	
Resp	Occasionally	-	7.8	7.8	9.2	7.0	7.6	14.8	16.7	22.22		10.91	
17	Frequently	8	13.0	13.5	16.4	10.6	12.8	28.5	10.9	16.0	28.5	40.1	
	Number of Respondents	No.	2064	695	924	771	172	849	156	144	165	377	
	No Answer	3	5.9	9.9		4.3	3.1	7.3	9.7	9.7	2.9	7.7	4,3
Studenta	Лелег	- 5	79.1	79.3	71.4	82.2	17,18	57.1	\$8.1	64.5	50.0	57.1	т . 98
11 St	Frequently and Occasionally and	3	15.1	14.0	21.0			35.6	32.3	25.8	47.1	35.9	9.3
perdag	Occasionally	3	5.9	9.9	10.5	2.7	3.1	12,6	16.4	9.7			
Bookk	Fredmently	8	9.5	7.4	10.5	10.8		23.0	12,9	16,1	4.62	25.3	4.3
	Number of Respondents	No.	195	242	105	185	25	161	π	31	46	8	140
	YewenA eM	8	7.0	9.0	1.4	8.0	0.4	6.9	11.4	11.4	2.2	5.2	3.6
Students	Never	8	81.1	81.1	81.9	80.5		58.1	63.6	54.3	6.09	53.4	89.8
I Stu	Frequently and Occasionally and	8	11.9	9.9	13.9	11.5	•	34.9	25.0	34.3	37.0		9.9
Bookkeening	Occasionally	8	5.9	4.5	7.4	5.(6.7	15.6	18.2	22.9	15.2		5.1
Book	Fredneutly	8	6.0	5.4	9.9	5.9	6.7	19.4	6.8	11.4	21.7	•	1.5
	Number of Respondents	No.	631	11	122	323	75	186	\$	35	947	58	137
1	Trequency of Office—Store Use Item 76 : Columnar Cash Receipts Journal*		•	£ž	b. Large City	Subar Subar	•	3. Worked as a bookkeeper	•	b. 6 months to under 1 year	1 year	•	4. Worked in non- book. Jobs us- ing book. skill:

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and Societion ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. sub-group indicated at the left of the column.



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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	No Answer	7	5	9	5.4	9	7	6.0	11	9	5	4	L
	Jean Mender	>	77.7	75.0	66.5	75.6	1	51.7	64.1	50.0	55.2	44.8	
andente	Prequently and Occasionally and	-	20.02	٣.	Ŀ	.2		42.3	24.4	43.8	4	1	
Regno	Occasionally	-	6.6	7.6	3	1	6.	19.2	17.9	1.	1 3	∔-	
THY .	Fredmently	8	10.1	•	2.8	9.1	6.	23.1	6.4	1.	0	1	
	strabroques to redam!	ب	13		128	1/2	172	-	156			1668	
-	rewanh ol	-	9	.9	3.8	3.2		•	9.7	9.7	1 .	4.4	2.9
ents	describeration while a substance is a substance substance of an application of the substance of the substanc	-	6.	•	7.	2	•	3.6	1.3	•			0.0
Studente	Frequently and Occasionally Combined	-	2 80	7		.1 82	9	.,6 .58	.0 61	7		•	.1
ofre I	Occasionate.	3	.3 I4	9	.3 23	0	2	4 3	.8 29	4	و	.6 39	7 .7
Bookkeen	Fredneutly	8	2 8	.1	.5 113	0	•	.3	.2 25	4.	-		.4 5
.B	Number of Respondents	ģ	9 1795	242 4	-	185 7	32 3	191	31 3	1	_	1	140 1
+	Tousin ol	7	.11.5	9.9	. 71 1	7.4		8.1 1	77.	5.7	-	96	2.2 1
9			3	8			7 7	8	.5 11		<u> </u>	Н	
Students	Occasionally Combined		6 82.	3 83.	1 81.	5 81.	3 86.	1 61.	2 70.	57	- 19	53	8 92.0
1	Frequently and	8	10.	6.	113.	11.	. 6	30	18.	37.	23	39.	5.
keeplu	Occasionally	5	5.5	2.7	5.7	6.5	H	14.5	15.9	22.9		112	3.6
Bookke	Frequently	8	5,1	3.6	7.	5.0	0.4	15.6	2.3	14.3		27.6	2.2
	Number of Respondents	No.	631	111	122	323	75	186	44	35	\$	\$ 58	137
	Table 51 : Frequency of Office-Store Use Item 78 : Two-Column General Journal*		_	2. School Type a. New York City	b. Large City	o. Small City Suburban.	•	3. Worked as a bookkeeper	to Less than 6 months	b. 6 months to under 1 year	e. 1 year to under 2 years	. 2 years	4. Worked in non- book. Jobs us- ing hook. skill.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TeverA ol	M	6.2	6.8	5.9	9.9	2.9	6.5	11.5	8.3	6.1	4.8	
	Mever	8	78.1	77.7	74.2	79.4	83.1	60.2	•	60.4	65.5	53.3	
Respondente	Frequently and Occasionally Combined	8	15.7	15.5	20.0	14.0	14.0	33.3	16.0	31.3	28.5	41.9	
	Occasionally	>	8.1	7.8	7.6	7.8	8.1	16.6	10.9	18.1	15.8	13.5	
TY	Frequently	>	7.6	7.8	10.6	6.2	5.8	16.7	5.1	13.2	1 '•	24.4	
	Mumber of Respondents	No.	2064	695	924	722	172	6H8	156	मुन्	165	446	
	No Answer	8	4.8	6.2	5.7	3.2	0.0	5.2	•	12.9		7.7	2.9
Studenta	Де ле ъ	8	83.3	83.9	78.1	85.4	27.78	63.9	•	•	•	4.09	92.9
II Sta	Frequently and Occasionally Combined	3	11.8	6.6	16.2	11.4	15.6	31.0			•	35.2	4.3
anjas	Occasionally	3	6.7	5.4	9.5	6.5	•	16.8		9.7	5.9	20.9	3.6
Bookkeent	Frequently	8	5.1	4.5	6.7	6.5	6.3	14.1		9.7		20.9	0.7
	stashrages to redmul	No.	1795	242	105	185	35	161	32	33	*	5	140
	Ne Answer	8	8.8	9.9	6.4	7.4	2.7	7.5	1.6	5.7	•	5.2	2:2
Students	Neael	8	84.5	82.0	83.6	83.9	92.0		77.3		•	62.1	92.0
I Stu	Frequently and Occasionally Combined	8	8.7	8.1	11.5	8.7	5.3	24.7	13.6		•	-	5.8
antas	Occasionally	5	4.1	2.7	4.1	5.0	2.7	10.2	11.4	•	•	5.2	4.4
Bookkeentn	Frequently	3	4.6	5.4	7.4	3.7	2.7	14.5		•	•	27.6	1.5
	Mumber of Respondents	No	631	111	122	323	75	186	भृष	35	7	85	137
i	Table 52 : Frequency of Office-Store Use Item 79 : Columnar General Journal (more than one debit and one credit column)*		_	2. School Type a. Mew York City	b. Large City	o. Small City Suburban.	•	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	3 8	. 2 years or	4. Worked in non- book. Jobs us- ing book, skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group indicated, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	No Answer	 	6.7	7.2	9.9	7.1	3.3	7.9	11.5	10.4	7	7.9	
	Делед	ŀ	78.7	79.3	•	79.8	1 .	62.2	73.7	64.6	64.8	55.4	
-		-	14.3	13.5		13.1	11.6	25.9	14.7	25.0	27.3	1 •	
Per	v[[agohaa200	T	F	7.1	9.9	6.5	5.8	14,3	7.7	16.0	13.3	15.9	
THE PERSON NAMED IN	Frequently		12.7	6.5		6.6		15.7	7.1	9.0	13.9	22.0	
	StrebnoqseA lo redamM	12	7908	ş	426	222	172	648	156	144	165	377	
	No Answer	-	5.1	6.2	5.7	3.8		6.3	9.7	12.9	2.9	5.3	2.9
Studente	Neaet	-	7.78	86.0	80.0	6.48	84.4	9,89	71.0	74.2	•	62.6	90.7
11 St.	Frequently and Occasionally Combined	>	10.5	7.9	14.3	11.4	:2.5	25.1	19.4	12.9	26.5		6.4
eery ne	Occasionally	1	8.7		8.6	3.2	•	10.5	9.7	3.2	14.7	12.1	4.3
Bookkeen	Fredneutly	8	5.7	3.3	5.7	8.1	7.6	14,7	9.7	9.7	11.8	19.8	2.1
	Number of Respondents	Ho	195	242	105	185	35	191	31	31	報	16	140
	Ne Answer	8	7.8	•	6.6	8.4		10,2	9.1	14.3	.8.7	10.3	2.9
Students	Nease	8	83.5	82.0	7.78	82.4	89.3	66,1	75.0	60.0	67.4	62.1	90.5
I Sta	Frequently and Occasionally Combined	8	8.7	8.1	9.0	9.3	6.7	23.7	15.9	25.7	23.9	27.6	6.6
eepine	Occasionally	8	4.1	2.7	3,3	5.3	2.7	9.7	9.1	17.1	8.7	8.2	4.4
Bookkeaptn	Frequently	8	9.4	5.4	5.7	4.0	4.0	14.0	6.8	8.6	15.2	22.4	2.2
	* strabnogesA to rectant	No.	631	111	122	323	25	788	至	35	35	28	137
	Table 53 : Frequency of Office-Store Use Item 80 : Combination Journal (many money columns		•	2. School Type a. New York City	_		d. Rural	3. Worked as a bookkeeper	"	under]			4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	M	8.2	8.1	8.0	9.6	3.5	11.0	14.1	12.5		10.6	
	Делет _,	>	83.4	82.7	82.2	83.9	86.6	71.8	81.4	72.2	72.1	67.4	
ordent	Frequently and Occasionally Combined	~	8.4	9.2	•	6.5	•	17.2	4.5	15.3	18.2		
Reg	Occasionally	-	5.4	5.9	. •	4.3	6.7	11.2	3.8	10.4		13.81	
T	Frequently	8	3.0	3.3	•	2.2	2.9	6.0	0.6	6.4	6.1	8.2	
	stanbardeen lo redamil	No.	1902	695	426	777	172	849	156	144	165	377	
	Yewenh on	8	7.1	7.4	7.6	7.0	3.1	10.5	16.1	16.1	5.9	9.9	5.0
Studenta	Делес	8	87.8	89.7	8.48	87.6	84.4	77.5	83.9	77.4	82.3	. •	92.9
मुड प	Frequently and Occasionally and	8	5.2	2.9	7.6	5.4	•	12.0	0.0	6.5	11.8	•	2.1
antas	Occasionally	3	3.2	2.1	5.7	2.2	7.6	7.3	0.0	3.2	5.9	11.0	2.1
Bookkeep	Frequently	>	2.0	0.8		3.2	•	4.7	0.0	3.2	•	5.5	0.0
	Mumber of Respondents	No.	1795	242	105	185	28	191	31	N	*	6	140
	Tewara eV	8	8.2	9.9	9*9	9.6	1.3	11.3	13.6	11.4	•	13.8	3.6
Students	Never	7	88.0	•	•	اه ا	94.7	78.0	84.1	77.1	71.7	77.6	94.2
T Star	Frequently and Occasionally Combined	8	3.8	3.6	4.1	3.7	0.4	10.8	2.3	11.4	21.7	8.6	2.2
Bookkeeping	Occasionally	8	2.7	3.6	0.8	3.1	2.7	7.5	2.3	11.4	15.2	-	1.5
Book	Frequently	3	1.1	0.0	3.3	0.6	1.3	3.2	0.0	0.0	6.5	5.2	0.7
	strebrogsea to redamin	No.	631	111	122	323	75	186	3	35	25	28	137
	Table 54 : Frequency of Office-Store Use Item 81 : Note Register*		1. Total Group		b. Large City		•	~ 0			c. I year to winder 2 years	•	4. Worked in non- book. Jobs us- ing book. skills

90 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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11	Yearn ou	1	5.6	6.3	5.6	5.8	1.8	5.3	10.3	5.6	4.8	4.2	
	Near	>	70.2	68.5	65.7	72.2		51.4	57.7	56.3	1 .	•	
Besnondents	Frequently and Occestonally Combined	8	24.2	25.2	•	•	19.8	43.3	32.0	38.2	•	48.5	1 5
1 1	Occestonelly	>	12.5	13.5	. •	11.8	8.1	20.2	17.9	•	24.2		
TO	Frequently	8	11.7	11.7	•	10.1	11.6	23.1	14.1	18.8		• • 1	
	Number of Respondents	2	2064	695	426	722	172	648	156	144	165	377	
П	No Answer	8	5.0		5.7	3.2	3.1	5.2	9.7	12.9	2	3.3	3.6
Studenta	Jeast	8	8:9/	77.7	72.4	78.4	75.0	58.1	54.8	•		1 -	77.1
11 St	Frequently and Occasions ily Combined	8	18.5	16.1	21.9	18.4	21.9	36.6	35.5				-1
appla	Occasionally	8	8.6	8.7	12.4	9.2	5.6	16.8	19.4	9.7	ł.	13.2	
Bookkeen	Frequently	8	18.7	7.4	9.5	9.2	12.5	4	16.1	12.9	23.5		5.7
	Number of Respondents	Š	195	242	105	185	35	191	31	31	*	8	140
	Toward ol	8	6.2	9.0	4.9	6.9	1.3	5.4	9.11	5.7	6.4.	3.4	2.2
Students	уелет	8	78.6	74.8	76.2	78.0	50.7	59.7	70.5	54.3	65.2		81.0
1 9421	Frequently and Occasionally Combined	Ŗ	15.2	16.2	18.9	15.2	8.0	34.9	20.5	0*05	30.4	41.4	16.8
Bookkeeptne	Occasionally	8	8.1	8.1	9.0	8.7	4.0	16.7	11.4	22.9	13.0	•	9.5
Bookk	Tlaneuper ¶	3	7.1	8.1	9.8	6.5	4.0	18.3	9.1	17.1	17.4	27.6	7.3
	Number of Respondents	.No.	631	111	122	323	22	186	3	35	94		137
- [Table 55 F Frequency of Office-Store Use Item 82 B Petty Cash Book*		Total Gr	2. School Type 2. New York City	b. Large City	Suburban	•	Worked as a bookkeeper	Less than months	<u></u>		· 2 years	4. Worked in non- book. Jobs us- ing book. skills

91 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

							_				_	_	
	No Anguer	6	1.9	7.5	6.1	5.8	142	6.2	10.3	5.6	r r	5.8	1
	Never	7	74.7	4-47	72.1	24.6	75.6	54.2	6.69	53.5	5,15	10.2	
redent	Prequently and Occasionally Combined	5	19.9		8	9	.3	9•					
Regard	Occasionally	3	7.5	6.3	8	9.	9.3		12.2	80	9	1	
A.	Frequently	8	12.4	31.8	15.0	11.0	14.0	26.0	7.7	22.2		33.7	
	StrebnoqseA to TedmuM	No.	7902	695	924	727	192	849	156			377	
	Jensuy on	8	5.5	7.0		3.2	3.1		7.6	12.9		5.5	•
idents	Neage.	8	8.61	81.8	74.3	8 1. 6	11.9		64.5	ي ا	0	58.2	
II Stn	Prequently and Occasionally Combined	3	14.7	11.2	19.0	-	25.0	3ª.6		T	Q		9.3
servine	Occasionally	\$	6.0	4.8	9*2	7.0	4.6	12.6		-	14.7	6.6	3.7
Bookk	Frequently	8	8.7	7.0	11.4	8.1	9*51	22.0	2.6	4.61	23.5	26.4	3.6
	strebrogsed to reduck	No.	195	242	105	185	32	191	31	31	**	Б	140
	Ne Answer	8	6.7	9.9	5.7	1. 1	1,3	5.9	6.8	5.7	6.5	5.2	3.6
dente	Neaet.	3	80.2	75.7	84.4	79.3	84.0	59.7	72.7	р. т.	6.09	53.4	86.1
T Stand	Frequently and Occasionally Combined	8	13.2	14.4	8.6	13.6	14.7	म मह	20.5	42.9	32.6	41.4	10.2
eerdine	Occestonally	3	6.2	8.1	1.6	6.9	8.0	14.5	15.9	20.0	15.2		5.1
Bookkeepin	Frequently	8	7.0	6.3		6.9	6.7	19.9	4.5	22.9	17.4	32.8	5.1
	Strabondeef to redamil	No	631	111	122	323	75	186	3	35	5	58	137
able 56 : requency of Price—Store Use tem 83 : ayroll Register*			1. Total Group	•	b. Large City	o. Small City Suburban.	d. Murel	3. Worked as a bookkeeper	A. Less than 6 months	b. t. months to under 1 year	c. 1 year to under 2 years	•	to Worked in non- book. Jobs us- ing book. Ridlle

For chaplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	go yuanat	1	[]	4.1	9	ri 6:	2	1.3	Q.	•		1	
	The second secon		5 156	0 21	3 20	8.	5	0 13	7	 -		t	
	Never '	7	7.4	45.		51.			32.7	25.	77	T.	
rdent	Frequently and Occasionally Combined	5	4.5	3.5	5.6	2,5	2.5		45.5	63.2		77.9	
			7 36	5 33.	040	9E #		99 9			1	10	•
	Occasionality	7	10.		111.	1	11.	14.	15.0	18.8	12		
	Frequently	7	25.7	24°0	8.63		25.6	57.9	29.5	4.	0.05	52.9	
	strebroques to redamil	No	175		924	122	$\overline{}$	648				200	x
	Yever ov	8	16.3	23.6	17.1	9.5	0.0	17.3	16.1	19.8	17.6		15.7
dente	Мечег	4	21.6	47.5	. •		9.59	17.8	22.6	19.4	14.7	19.8	
11 Str	Frequently and Occasionally Combined	8	32.1	28.9		34.1	34.4	64.9	61,3	61.3	67.6	63.7	Z,
sar Jus	Occasionally	8	9.8	11.2	9.5	9.2	3.1	16.2	22.6	19.4	23.5	6.6	
Bookk	Fredneutly	8	22.3	17.8	. 9	24.9		148.7	38.7	41.9	14,1	13.8	17.9
	Number of Respondents	No	1795	242	105	185	32	191	31	31	#	5	140
	Ne Answer	8	17.9	28.8		14.9	1.3	12.9	22.7	17.1		12.1	21.9
Students	Деле ъ	8	54.7	49.5	£-44	57.5	7.99	21.6	34.1		•	13.8	9 1.8
T Star	Frequently and Occasionally Combined	8	27.1	21.6	29.5	27.6	,	4-59	6°04	65.7	73.9		26.3
andae.	Occasionally	5	9.8	6,3	9.9	11.5	13.3	16.2	18.2	22.9	17.4	8.6	
Bookspan	Fredmently	8	17.3	15.3	23.0	16.1	15.0	49.2	22.7	42.9		65.5	
	Number of Respondents	No.	631	111	122	323	75	186	特	35		58	
577 8			Total Group	School Type New York City	City	Small City Suburban.	Hural	Worked as a bookkeeper	Leos than 6 months	6 months to under 1 year	3 8	30.00	ked in no k. jobs u book. sk
, A	regue To re receit		_	S .	۾	ö		<u> </u>	å	مُ	•	p	,5 ,D +

93 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	No Answer	1+	1		L		L	4	1	↓_	7		M	
	Мечег	K	65.6	8 %	2.7.	•] _;	53.8		7.73	42.4	33.77	
1	Frequently and Occapined	>	1 8	8,0	-	× ×	-				52.4	22.1		
	Occestonally	T	10.1	4	~	-	o			 	16.7		2	
157	Fredneutly	T,	18.1	4	22.8	ď	-	2	5	+-	34.7	<u>o</u>	1	
	strebrogeed to redamin	2	3		426	100	1			†	757	165	₩-	
ľ	Yensua ou	7	6.0	•	7.6	1.2	0.0	17.3	6.7	-	2.7	•	4.4	5.0
- June	JOAON	-	72.7	73.6	62.9	76.8	75.0	17.8	4.87		35.5	14.1	•	78.6
1	Prequently and Occasionally Combined	-	21.3	19.0	29.5	19.0	25.0	64.9	41.9	1	2:3	47,1	50.5	16.4
and free	Occasionally	-	7.6	6.2	14.3	5.4	9.4	16.2	•		7.9	•	13.2	8.6
Brokkeen	Frequently	>	13.7	12.8	15.2	13.5	15.6	48.7	29.0	1	30.7	23.5	37.4	7.9
	strebrogsen to redamit	Mo	195	242	105	185	32	191	T.		R	老	16	140
	Ne Answer	8	7.4	10.8		8.0	1.3	4.8	11.4		2:7	0.0	5.2	5.1
ante	у Мечот	3	73.4	72.1	72.1	71.2	86.7	48.9	56.8	-	2.3	50.0	8.44	75.9
I Standard	Frequencit and Occasionally Combined	3	19.2	17.1	21.3	20.7	12.0	46.2	31.8		77.4	50.0	50.0	19.0
entae	Occessonsily	3	7.6	7.2	9.9	0.6	4.0	15.6	15.9	:	7,57	17.4	10.3	9.5
Bookkeentn	Frequently	8	11.6	6.6	14.8	11.8	8.0	30.6	15.9	10	7:2	32.6	39.7	9.5
	stnebnoqeen to tedmuli	No.	169	111	122	323	75	186	11		A	16	53	137
	Table 58: Frequency of Office-Store Use Item 85: To record the be- duning cash balance n the Cash Receipts Journal or Cash Book*		Tota	2. School Type 4. New York City	b. Large City	6. Suburban.	•	Morked as a	a. Less than 6 months	b. 6 months to	under I year		d. 2 years or nore	4. Worked in non- took. Jobs us- ing book, skills

94 For simplicity in reporting, the number of respondents using the item Trequently, Occasionally, Fraquently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the mearest tenth.

1	No Answer	1	5.	9	4	6.	2.5	74	9.6	4.2	4.2	4.2	,
	Never	1	9.46	4-76	70.9	9		1,3	71.2	59.7	0.09	52.3	-
ndenta	Frequencia and	5	10.4	19.1	7.	17.6	_	37.1	19.2	0,		.5	
Respon	Occasionally	-	9.6	9.1	13.8 12	8.6	1	17.3	7.7	21.5	2	7	
A	Frequently	5	9.7	10.01	10.6	9.1	9.3	8.	11.5	9.	-	Н	
	strebrogseA to redamM	2	7902		426	711	172		156	144	_	377	
T	No Answer	8	5.5	7.4	4.8	4.3			9.7	9.7	. •	19.9	3.6
Studente	Деле	3	9.62			2,28	81.3	63.4	67.7	61.3	61.8	63.7	4.18
138	Frequently and Occasionally Combined	3	14.9	14.0	18.1	13.5	18.8	30°4	22.6	29.0	35.3	29.7	15.0
ou jus	Occasionally	8	8.2	J	10.5	۱ ·	ካ•6	15.2	12.9		•	13.2	10.0
Bookkeeptr	Fredneutly	8	6.7	7.0	•	5.4		15.2	9.7	19.4	8.8	26.5	5.0
	etnebrogeen to reducif	Q.	195	242	105	185	32	191	31	31	ne	5	140
	Toward of	9	9.7.	11.7	5.7	7.7	4.0	5.4	6.8	5.7		8.6	5.1
Studenta	Hever	8	79.9	6.38	1.52.4	78.3	189.3	62,3	79.5		4.79	51.7	8.7.
I Stu	Prequently and Occasionally and	8	12.5	5.	1	13.9	1.9	31.7	13.6	40.0	30.4	39.7	10.2
Bookkeening	Occasionally	8	6.8	3	11	7.1			0.0	31.4	17.4		5.1
Bookk	Frequently	8	5.7	1.8	1.7 2	6.8	4.0	15.6	13.6	8,6	13.0	24.1	5.1
	Number of Respondents	No.	631	111	122	323	75	186	₹	35	*	\$3	137
	able 59: requency of ffice—Store Use tem 86: To establish a petty cash fund*		L. Total Group	2. School Type a. New York City	b. Large City	6. Small City Suburban.	d. Pural	4		b. 6 months to under 1 year	c. 1 year to under 2 years	ř	t. Worked in non- book. Jobs us- ing book. skill

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



-	Toward off		4	٦,	đ٠	4	a-	4 -	4 4			4	3
	Never			27.0	7-7-62	1	80%	7927	2 5	7 9	2 2	2.00	
Person	Frequently and Occessionally Combined		ⅎ	•	350		25.02	200	4 04 04	8 2		十 火 北	•
A11 Rem	Occasionally	1	J	1	7901	0	8.3	9	œ	4	+-	+	
5	Frequently		1	000	7-	 	16.91	-	9	 	1	200	bē.
	Mumber of Respondents		1,700	707	123		7	}		} -		┿	4
	No Answer		2 2	4	3.8	7 7	0.0	6.3	9.7	9.7	o r	1. 1.	
Studente	Деле г.		73.6	7, 7,	66.7	72.5	75.0	50.3	41.9	8-45	80	47.3	
11 St	Frequently and Occasionally Combined		1.19	1,91	29.5	0	25.0	43.5	ग 8 म	35.5	र न्ह	48.4	•
action	Occasionally	-	80		9.5		9.4	17.8	29.0	12.9	•	15.4	
Bookkeen	Fredneutly	7	12.2		20.0	11.4	15.6	25.7	19.4	22.6	17.6	33.0	4.11
	Mumber of Respondents	12	200	242	105	185	32	191	31	31	72	δ	140
	Ne Answer	8	7.0	9.9	4.1	4°8	1.3	5.4	9.1	2.9	0.0	31.0	4*4
Students	Делер	-	72.9	72,1	71.3	71.2	0.48	49.5	63.5	51.4	56.5		74.5
14	Frequently and Occasionally and	8	20.1	18,	9*72	29.h	14.7	45.2	27.3	45.7	•	60.3	21.1
Bookkeepine	Occasionally	2	8.6		•	10.2	5.3	14.0	11.4	25.7	17.4	8.6	13.9
Book	Fredneutly	8	11.6	- 4	17.2	10.2	9.3	31.1	15.9	20.0	26.1	51.7	7.3
Ц	# # Tedmul	.No.	631	F	755	323	13	186	3	35	45		137
- W C	Frequency of Office—Store Use Item 87: To Record Purchase		1. Total Group	ַ מ	o. Large City		d. Murel	: ,	morths		3 %	. 3	book. Jobs us-

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are runded to the nearest tenth.

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	No Answer	1	12	9.1	5.9	7.1	4.7	6.9	9.0	9.7	6.1	6.1	
	Деле г	¥	75.3	73.8	73.2	76.7	80.2	61.1	9.89	63.9	65.5	6.75	
ondent		7	17.4	17.1	6.02	16.2	15.1		75°7	77.88	28.5	39.0	
1 Respons	Occasionally	~	8.8		10.3	80	6		4.	1	1	17.0	
Ä	Frequently	8	8.6	-	9	#	7.6	16.4	7.1	2	Ţ	22.0	
	Number of Respondents	No.	7902	695	426	<u> </u>	172		156			377	X 4
	Yewsna ol	88	4.9	•	8.7	3.8	3.1	7.3		12.9		4.4	4.3
Studente	Иелег	8	81.0	78.9	77.1	87.0	75.0	63.9	64.5	61.3	73.5	4.09	η . 98
II St	Frequently and Occasionally Combined	8	12.6	9.II.	18.1	9.2	21.9	28.8	22.6	25.8	20.6	35.2	9.3
autase		8	5.3	5.4	9.5	2.2	7.6	10.5	16.1		8.8	8.8	4.9
Bookkeen	Frequently	8	7.3		8.6	7.0	12.5	18,3	6.5	16.1		26.4	2.9
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	君	16	140
	N● Answer	8	8.6	11.7	8.2	8.7	4.0	7.0	2.3	8.6		10.3	7.3
Students	Иелег	8	9.62	79.3	77.0	. 9	186.7	67.2	81.8	4υ°	75.9	18.3	79.6
H	Frequently and	8	11.8	9.0	14.8	12.4	9.3	25.8	15.9	20.0	19.6	41.4	13.0
Bookkeening	Occsetonally	8	5.5	4.5	6.4	6.8		11.8	6.8	11.4	8.7	17.2	5.1
Bookk	Frequently	8	6.3	4.5	9.8	5.6	6.7	14.0	9.1	8.6	10.9	24.1	8.0
	Number of Respondents		631			323	25	186	勃	35	794		137
ſ	Table 61: Frequency of Office-Store Use Item 88: Dealing with Merchandise on Consignment*		1. Total Group	2. School Type a. New York City	b. Large City	6. Small City Suburban.	(Morked as a bookkeeper	Less than months	b. 6 months to under 1 year		d. 2 years or more	4. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

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	No Answer	1	6.6	8.1	0.1	5 9	23	7 5	8.3	0 4	2 2	100	
	Never	1	82.2	•	80.8		85.5	•	9,92	8	•	2 99	
- Sandana	Frequently and Occestonally Combined	>	11.2	2.01	13.1		12.2			0.91	4 91	27.0	
Per	Occestonally	-	7.2	7.2	8.6	6.2	7.6	13.7	9	6	-		1
5	Frequently	2	4.0	3.0	4.5	4.5	9.7			6.9	7.2	0.0	₹
1	Strebrogseaf to Tedania	200	7902	569	426	777	172	648	156	150	165	200	
	Youanh ol	8	5.7	7.0	4.8	5.4	0.0	5.6	12.9	0.7	5.0	2.2	ς- τ
Studente	Делес	8	87.4		8,48	88.1	7.78	77.5		90.6	85.3	20.5	•
11.99	Trum Crattenhay	8	7.0	4.5		6.5	15.6	16.8	9.7	9.7		25.3	
S Just	Occasionally	8	4.3	3.7	7.6	3.2		4.6	6.5	•	JB 4	14.3	
Bookkeen	Frequently	8	2.7	8	2.9	3.2	12.5	7.3	3.2	6.5	2.9	11.0	.7
	Mumber of Respondents	No.	195	242	105	185	32	191	τε	31	#	5	140
	Ne Answer	7	7.4	10.8		7.h	2.7	₽•3	2.3	5.7	2.2	8.6	5.1
Students	Mever	8	83.7		82.8	82.4	89.3	73.7	81.8	80.0	73.9	60.3	86.1
I Star	Frequently and Occasionally Combined	8	8.9	5.4	9.8	9.9	8.0	22.0	15.9	14.3	23.9	31.0	8.8
antae	Occasionally	8	4.4	2.7	4.1	5.3	4.0	10,2	6.8	5.7	8.7	17.2	भ-भ
Bookkeening	Frequently	8	7.7	2.7	5.7	4.6	4.0	11.8	9.1	8.6	15.2	13.8	4.4
	sinabinogeal to redamil	.No.	631	111	122	323	75	186	737	35	3	28	137
	rable 62: Frequency of Dffice-Store Use Ltem 89: Dealing with the Repossession of Merchandise Sold*		1. Total Group	2. School Type a. New York City	b. Large City	6. Small City-Suburban.	(₩ ,	a. Less than 6 months	b. 6 months to under 1 year	o. 1 year to under 2 years	d. 2 years or more	4. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



	Yearana ou	1	9.9	8	5.2		1.7	9.4	8.3	4.2	3.0	4.2	
	geaet,	~	7.0	1 4	4	72.8	•	•		6.45	48.5	44.6	
ondents	Prequently and Occasionally Combined	~	21.5		-	•	22.7	4 .			18.5	51.2	
Resm	Occasionally	~	6.2	8		7.5	9.3	9	7	 -			
A	Frequently	8	13.5		15.7	•	13.4		9.6	22.2	31.5	39.5	8
	Number of Respondents	200	17902	695	426	777	172	6478	156	}		377	
	No Answer	~	6.0	•	14.8	4.3	3.1	5.6	9.7	3.2	0.0	5.5	
Students	Иетег	~	78.4		84.8	79.5	81.3		58.1	61.3	61.8		•
II St.	Frequently and Occasionally Combined	8	15.6	14.0		i 🏻	15.6	36.1	32.3	n'en e		-	0
autos		8	7.1	6.2	9° 2	8.1	6.3	7	80	22.6	14.7	9.9	
Bookkeen	Frequently	'n	8.5	7.9	10.5	8.1	†.6	21.5	6,5	12.9	23.5	30.8	4.3
	Number of Respondents	Š.	195	242	105	185	32	191	31	31	龙	33	140
	Yewenh eV	8	7.6		9.9	8.0	2.7	4.3	6.8	5.7	0.0	8.6	5.8
Students	Neagl	8	78.4	9.92	79.5	78.0	81.3	57.5	75.0	42.9	6.09	53.4	84.7
I Stu	Frequently and Occasionally and	8	13.9		13.9	13.9	16.0	38.2	18.2	51.4	39.1	37.9	9.5
Bookkeeping	Occesionally	8	5.7	5.4	6.4	5.0	10.7	13.4	11.4	22.9	17.4	5.2	5.1
Booki	Frequently	8	8.2	7.2	9.0	9.0	5.3	24°.7	6.8	28.6	21.7	38.7	4.4
	Number of Respondents	.No.	631	1111	122	323	75	186	3	35	94		137
	Table 63: Frequency of Office-Store Use Item 90: To Record Employees payroll deductions, such as social se- curity or income tax withheld*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban,	•	Worked as a bookkeeper		6 month		•	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

П	No Answer	A	6.3	7.9	5.2		4.0	5.3	9.6	5.6		4.5	
	Деле .	8	78.2		78.2	78.1	79.7	62.2	78.8	63.9	9.09	54.6	
andent	Frequently and Occasionally and	8	15.3			l •	16.3	5	11.5	30.6		40.8	
Rest	Occasionally	8	6.2	5	7	Н		2	7.7	13.2		3	
17	Frequently	8	9.1	•	10.3	•	8.7	0	3.8	18.7	9	27.6	
	Strabnoque to TedmuN	No.	7902	695	426		172		156		 	377	
Ħ	YewsnA oN	8	5.3	(•	3.8	•	3.1	•	9.7	6.5		4.4	4.3
Students	Лете	8	83.7	33.5	8.48		9.06	67.0	80.6	64.5	. •	68.1	4°16
II Stu	Frequently and Occasionally and	8	11.1	۲.	11.4	eti.	.3	27.7	9.7	29.0	i		3.6
aplue	Occasionally	8	5.3	#	2	- 2	0.0	5	9.7	9.7.	9		2.9
Bookkeep	Fredneutly	8	5.8	3.7	4.8		6.3	2	0.0	19.4			7.
	Number of Respondents	No.	1795	242	105	185	32		31	31			140
	Toward ol	8	7.8		9.9		h.0	6.5	6.8	4.11	2.2	8.6	6.6
Students	Лечет	8	83.5	2		4.	89.3	71.0	90.9	60.09		53.4	0.06
I Stud	Prequently and Occasionally Combined	8		2	4		6.7		2.3	28.6	19.6	.9	3.6
anjas	Occasionally	8	3.3	4.5	8.	3.7	4.0	50	2.3	17.1	13.0	.2	7.
Bookkeeping	Frequently	8	4.8	2.7	9.9		2.7		0.0	11.4	6.5	32.8	2.9
	Number of Respondents	No.	631	111	122	323	75		17.7	35		58	137
	Table 64 : Frequency of Office-Store Use Itam 91 : To Record Payment of Payroll deductions to proper agencies*		1. Total Group	"	b. Large City	c. Small City Suburban	d. Rural	Worked as a bookkeeper		b. 6 months to under 1 year	c. 1 year to under 2 years	. 2 years o	4. Worked in non- book. jobs us- ing book. skille

100 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally end No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are rounded to the nearest tenth.

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	No answer	B	6.3	7.3	5.9	•	4-1	5.7	10.3	6.2		3.7	,,,
	Never	V	77.9	8.22	76.3	8.5	79.7	60.8			1		
Respondents	Frequently and Occasionally Combined	8	15.8 17			4.	.3	33.6		N	=		
	Occasionally	8	6.5	5	\vdash	9	5.2	~- -	9.	1-	8	Ļ.	
An	Frequently	8	9.3	8.3	10.8	8.8	11.0	5.	Q	9	9	╂╼	
-	Number of Respondents	No.	7902	695	456					 	 	∤ -	
	No knawer	8	5.5	7.0	1 8° 1	•	6.3	6.8	•		2.9	3.3	
Students	Иетег	8	83.5	84.3	83.8		. 77. 178	65.5	• •	ω	61.8		•
II Stu	Frequently and Occasionally Combined	8	11.0		17	٦.	ή.	27.7	Ţ			8	4.3
autoes	_	8	5.0	4.1	6.7	5.9	0.0		2			6.6	2.9
Bookkeept	Frednently	8	0.9	4.5	8.4	8.1	1.6	16.2	0.0	16.1	20.6	29.9	1.4
	Number of Respondents	No.	1795	242	105	185	35	191	31	31	कृत	•	
	YewenA ●N	8	7.8	11.7	9.9	7.4	5.3	6.5	6. 8	•		6.5	妆 **
Students	Never	8	83.1	82.0	81.9	84.5	85.3	0.17	98.6	60.0	78.3	78.3	89.1
I Stu	Frequently and Occasionally and	8	9.8	6.3	11.5	8.0	9.3	22.6	4.5	28.6	15.2		9.9
Bookkeeping	Occasionally	8	3.5	2.7	4.1	2.8	6.7	9.1	2.3	28.6		6.9	2.2
Bookk	Frequently	8	5.1	3.6	2.4	5.3	.2.7	13.4	2.3	0.0	10.9	32.8	1. 1
	Number of Respondents	.No.	631	111	122	323	75	186	73	35	3	58	137
	Table 65: Frequency of Office-Store Use Item 92: To Record the employer's liabilities for payroll taxes and for employee insurance*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small CitySuburban.	•	ert.	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	2 years of	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	No Answer	 +	15.5	6.6	4.0	6.0	•	4.2	e e	6	•	7,0	+4
	Делет	ŀ	66.8	69.1		67.2	• [43,1	1	•1	-1	25.	•ł
codente	Frequently and Occasionally Combined		27.7	24.3	35.0	26.8		52.5	30 1	2, 22	•	42.2	4
Resp	Occasionally		1.61	7.6	•	11.3	5.9	16.1	17 0	100		10.4	4
TO THE	Frequently		17.6	16.7	J.;	15.6	•	36.4	21.9	30 62	7	17.67	
	strebnogsea to redamil	12	7902	69.	724	122	172	849	756	12/2	1	36	
	Tawanh oN	A	5. F.S	7.0	3.8	4.3	0.0	5.6	7.	• !	2 0	2.7	4.3
Studenta	Лелет	B	74.5	78.9	62.9	74.6	78.1	50.3	58.1	. 7 87	el e	07.0	
48 11	Frequently and Occasionally and	4	20.4	14.0	33.3	21.1	21.9	43.9	35.5	4	1	50.5	7
artas	Occasionally	8	8.7	9.9	14.3	9.7	0.0	16.8	22.6	19.4	7, 7	14.3	i 16.0 ;
Bookkaan	Fredneutly	~	11.7	7.4	41.0	711.4	21.9	27.2	12.9			36.3	• • •
	Number of Respondents	Š	195	242	105	185	32	191	K	33	in the	5	140
	Ne Answer	8	6.5	9.0	5.7	6.8	2.7	3.2	6.81	4 (4	e •	1 1
Students	Мечег	8	72.7	74.8	71.3	•	0.97	48.4	61.4	•		29.3	•
I Stu	Frequently and Occasionally Combined	8	20.8	16.2	23.0	21.4	21.3	48.4	31.8	•	1	4 .	21.2
satass	Occasionally	3	7.6	4.5	11.5	10.2	9.3	17.2	13.6	•	8	1	13,1
Bookkeepin	Fredneutly	8	11.4	11.7	11.5	11.1	12.0	31.2	18.2	22.9	•	4 4	8.0
	Straber of Respondents	No.	631	111	122	323	75	33,5	44	35	971		137
Shie 66 e			1. Total Group	מי מי			•	Worked as a bookkeeper	a. Less than o months	b. 6 months to under 1 year	c. 1 year to under 2 years		4. Worked in non- book. Jobs us- ing book. skills

102 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Auswer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	A	7.	6	9	7.	1.	9	11.	4. :	80	7.	
	Делец	8	76.6	74.5	75.4	78.1	81.4	60.2	74.4	58.7	0,.09	51.2	
espondente	Frequently and Occasionally Combined	8	16.1	16.1	18.3	14.5	17.4	33.3	14.1	27.1	l e	9.77	
19	Occasionally	~	7.8	.2	8.7	.7	7	.7	-		0	7	
T	Frequently	8	7.7	6.9	9.6		9.3	9.	~		3	25.5	
	Number of Respondents	No	2064	695	426	122	172	64/8	156	144	165	377	
	No Answer	8	9.9	8.7	5.7	5.4	0.0	7.3	9.7	6.5	•	5.5] []
Students	Лечег	8	83.7	83.1	83.8	83.8	87.5	•	9.08	64.5	70.6	57.1	7.98
II Stu	Frequently and Occasionally Combined	8	8.8	8.3	10.5	10.8	12.5		9.7	29.0	20.6	37.4	7.9
autae	Occasionally	8	5.9		7.6	•	6.3	12.6	6.5	12.9	17.6	14.3	i •1
Bookkeep	Frequently	8	3.9	2.1	2.9	6.5	6.3	9.6	3.2	•	2.9	12.1	1.4
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	第	5	340
	Toward on	8	7*8	13.5	9.9	9.0	1.3	5.9	6.8	5.7	6.5	6.9	2.9
Students	Делец	8	83.4	80.2	81.9	83.0	92.0	71.5	81.8	77.1	76.1	53.4	89.1
I Stud	Frequently and Occasionally Combined	8	8.2	6.3	11.5	8.0	6.7	22.6	11.4	17.1	17.4	39.7	5.1
autae	Occasionally	8	3.6	4.5	7.7	3.6	2.7	7.6	9.1	7.11	6.5	12.1	1.5
Bookkeeping	Frequently	8	9.7	1.8	7.4	4.6	0.7	12.9	2.3	5.7	10.7	27.6	3.6
	. Number of Respondents	No.	631	111	122	323	75	186	44	35	97		Н
I	Table 67: Frequency of Office-Store Use Item 94: To Record Other Income such as rental income or gain on fixed assets*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	65	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	တ	504

103 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	المبيدية فالقراري والمراقة فالماني والمستنف والمستنف	_	-	_	~		- 4	·	7			—	
\prod	YouenA ol	7	6.1	701	5.6	5.6	-	5.2	9.0	4.9	4.8	4.2	
	Never.		72.0	71.2	8.8	73.5	70.2	51.0	5.99	53.5	51.5	45.4	
ndente	Frequently and Occasionally Combined		3	20.7	-1	19.8	-	43.8	26.4	11.7	3.6	33.3	
Respon			9.0	9.2 2	0.1		-4	15.3	12.2	20.8	15.2	50.1	
M	Frequently		2.9		5.5 1	80	80	28.5 1	2	89	28.5 1	8.2 1	
	Strebnoques to Tedamil	Ц	2064 1	695 12,	-		122 12	849	156 12	144 20		Н	
H	etashacesed to noderill	i No	50		-		-			5	9		
	No Answer	3	5.5	7.9	8.7	3.8		5.6	9.7	6.	2.	5	5.7
Studente	Never	5	179.1	78.1	75.2	81.6	7-78	61.3	64.5	64.5	67.6		82.9
II St.	Prequently and Occasionally and	3	15.4	14.0	20.0	14.6	15.6	33.0	25.8	29.0	29.4		77.77
antao	Occasionally	8	8.5		10.5	6.5		15.7	16,1	12.9	17.6		9.3
Bookkeent r	Frequently	3	6.9	2	9.5	8.1	9.6	17.3	9.7	16.1	11.8	23.1	2,1
	StrebnogesA to redamM	No	195	242	105	185	32	191	31	31	袁	Б	140
	Ne Answer	8	7.3	9.9	4.9	8.7	1.3	6.5	6.8	5.7	2.2		3.6
inte	Ŋ€ ∆€ L	8	80.3	78.4	81.1	78.9	88.0	8.09	81.8	54.3	63.0	8.77	1.98
Students	Frequently and Occasionally and	8	12.4	11.7	13.9		10.7	32,8	11.4				10,2
contrac	Occasionally	3	5.5	4.5	9.9	5.9	0.7	12.4	4.5	22.9	10.9	4 6	7.3
Bookke	Frequently	20	6.8	7.2	7.4	6.5	6.7	20.4	6.8		6	31.0	2.9
	strebnoques to redunk	No.	1 169	111	122	323	75		雪	35	3		137
	requency of frice_Store Use tem %; ; o Record Operating xpens s, such as ent, salaries, tc.*		. Total Group	a. School Type	b. Large City	o. Sall City	d. Rural	bookkweper	a. Less than 6 months	\rightarrow	o. 1 year to under 2 years	d. 2 years or more	book. Jobs us- the book. skills

104 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Cocasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



FT			7	2	J	7	اه	2	0	N	w	4		
	Yevera oli	7	25	6.6	. 4	•{	0	**	8	3	~	1		i
	делет .	5	76.4	76.8	71.6	77.7	80.8	59.2	75.6	58.7	55.2	7		
Respondents	Frequently and Occasionally Combined	3	18.0	16.5	23.7	16.0	18.6	36.0	15.4	27.8	131	45.9		
	Occasionally	3	8.6	8.6	9.01		5.8	15.8	77.92	12.5	7.3	17.8		
All	Frequently	8	7.6	7.9	13.0	6.2	12.8	20.3	7.7	15.3	18.2	28.1		
-	Mumber of Respondents	No.	1902	695	426	m	172	849	156	144	165	327		
T	YewerA oN	8	5.1	7.0	8.4	-	0.0	5.2	9.7	0.0	5.9	404	5.0	
denta	Делег	8	82.6	83.9	77.1	84.3	81.3	66.5	87.1	80.6	64.7	0.95	87.1	
I Stu	Frequently and Occasionally Combined	6	2.3	1.6	18.1		18.8	8 28.3	3.2	19.A	29.4	39.6	7.9	
and	The first section of the first	>	7.3.1		5	0	1		0.0	6.5.3	3		2.0.5	
Rockteens	Frequently	-	5.0		8.6	6-7	15.6	11.5	3.2	6.22	5.9	1 02	2.9	
	strebrogsen to redamil	1	130	ट्यट	105	185	Ţ,		31		गुर	11	1,40	
1	Ne Answer	7	6.7		6.7	ά	0.0	2.4	15.4	5.7	4.3	6.9	2.9	97
	Occasionally Combined		81.8	20	79.5	8	92.0	3	84.1	62.9	ડુ	20	100	ì
	Frequently and Occasionally Combined	-	771	c	7	4	70.8		•	31.4	34.8	13.1	0	25
	Occasionally		2 2	4	727		20.2			14.3	19.6		Q.	200
	Prequently Occasionally	T	47		400		200	19.4	9.1	17.1		,, ,	_	707
	Number of Respondents		160		**	3	32,5	186	3	2,5	1 3	200	13%	
	requency of Frice-Store Use Ltem 96 : To Record Excise or Sales Taxes*			3· X (c. Small City-	Suburban.	- 35 - 4	a. Less than 6	Ĕ,	٠ <u>۶</u> ۱	d. 2 vears or more	worked in no book. Jobs v	The book skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



1	No Answer	7	1:0	7.9	5.4		•	6.7	10.3	6.9	7.9	5.6	
	Never	-	25.5	82.7	79.8		89.5	72.8	81.4	78.5	2.5	7.19	
Remandent	Prequently and Occasionally Combined		1.6	7.6		5.	Γ	20.5	8.3			Г	
ı			25.5	2-4			3.5		5.1			12.2	
1	Frequently	1	7:5	4.6			3.2	6.	3.2	.5			
	strebrogsea to redamil	Z,	7902	695	426	22	172	6418	156	क्या		377	
T	Towsuh ov	A	0.9	6.3	8.4	6.4	0.0	7.3	9.7	6.5	•	8.8	5.7
Students	Never	8	2.68	89.2	2.98	91.9	0.76	81.7	9.08	83.9	7.62	81.3	90.7
II Sty	Frequently and Occasionally Combined	2	8.7	.5			.1	11.0	9.7	7.6	7-47		3.6
entre		3	3.4	3.7	6.7	1.6	0.0	8.9	6.5	9.7	5.9	5.5	3.6;
Bookkeen	Frequently	8	1.4	9.0	1.9	1.6	3.1	4.2	3.2	0.0	8.8	404	0.0
	Number of Respondents	202	1795	242	105	185	32	191	33	31	软	8	140
	Ne Answer	8	8.1	10.8	9.9	6.9	1.3	8.6	6.8	11.4	L*8 .	8.6	3.6
Students	Neael	8	87.8	86.5	86.9	87.3	93.3	79.0	88.6	82.9	13.9	72.4	94.2
I Stud	Frequently and Occasionally and	8	1		6.6				405	5.7	17.4		2.2
antae	Occesionally	8	1.7	0.9	2.5	1.9	1.3	4.8	2,3	5.7	6.5	5.2	1.5
Bookkeeping	Frequently	8	2.4	1.8	1.	1.5	0.4	7.5	2.3	0.0	10.9	13.8	0.7
	Number of Respondents	.No.	631	111	122	323	75	386	3	35	146		137
	Table 70 : Frequency of Office-Store Use Item 97 : Affecting partner- ship capital or personal accounts*		1. Total Group	~	b. Large City	c. Small City—Suburban.		Worked as a bookkeeper	Less than months	under 1			book. Jobs us-

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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No Answer	B	6.0	7.5	5.4		•	5.2	•	•			
Never.	8	•		•				85.3	4.28		•	
Prequently and Occasionally and	3	7	6	0		2	.7	4	3	S.	1-	
Occestonally	8	3.7	3.7		_		2	2.6	2.8	8.5	٦	
Frequently	3	2.4	3.2		•	•	4.5	3.8		0		
Number of Respondents						_				L_	377	
	-	5	6.	.71	5	0	9	7	5			
Tewsua on	8	3 5					5	6 , 1				
Jeaen -	8	_			40	97.				l	L_	L
Frequently and Occasionally Combined	8	3			2.	3	5	3	3	11	5	5.
Occasionally	8	1,6					•	•	•	•	4 .	
Frequently	8	1.6	2.1	1,0	•	•	2.1	3.2	3.2	0.0	2.2	3.6
Strabnoques to redamik	No	1795	242	105	185	35	191	31	31	77.	5	140
Ne Answer	8	7.3	9.6	9.9	7.7	2.7	7.0	4.51	4.11	15.9.	6.9	2.9
Mever	8	89.4 l	88.3	0,16	. •		84.9	88.6		89.1	81.0	93.4
Occasionally combined	8	3.3	1.8	•	р • ф	1.3	8.1	6.8	•		12.1	3.6
Occasionally	8	2,1	1.8	1.6	2.5	1.3	4.8	6.8	2.9		4	2.2
Linequently	8	1.3	0.0	0.8			3.2	0.0	5.7	0.0	6.9	1.5
Number of Respondents	No.	631	111	122	323	75	186	1747	35	3	58	137
quency of lce_Store Use lce_Store Use yolving the lssuance, sale, or purchase of common or pre- ferred stock*		ليا	ity	٠	i		as a	ď	6 months to under 1 year	1 year to under 2 ye	2 years or	n non- be us-
	Number of Respondents Frequently and Frequently and Frequently and Mumber of Respondents Frequently and Mover Frequently and Freq	Trequently and City Trequently and Number of Respondents of the State of the	Traquently and Number of Respondents 10 10 10 10 10 10 10 1	Trequently and Never of Respondents of Secretarially Combined Never of Secretarial Secretaria Secretaria Secretaria Secretaria Secretaria Secretaria S	Traquently and Frequently and Freque	Trequently and Number of Respondents of S. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7	## 25	Construction Cons			

107 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Somblined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All mater and never in the indicated at the left of the column.

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П	No Answer	8	6.3	8.3	5.2	6.1	1.7	5.9	9.0	6.2	7.9		
	geagl .	8	1		87.1		8.	.7	0	4	9.0	8.	-
246			ع [87			9 1 89	161 9	3 81	₹	3 85	5 80.		
Respondent	Frequently and	4	. 9	7.6	. 2.	भ	3.		7.	8.	11.	16.	
14	Occasionally	8	3.9	5.2		3.0	1.7	7.9	3.2	4,2	6.7	11.7	
P	Frequently	8	7.2	ካ *ፘ	3.3	1.9	1.7	4.5	3.8	4.2	3.6	5.0	
	Number of Respondents	No.	790Z	569	426	122	172	648	156	144	165	377	
	Tewery on	8	5.7	8.3		•	0.0	6.3	9.7	6.5	•	5.5	5.0
Students	Never	8	0.16		7.26	_	100.0		87.1	93.5	85.3		90.7
II St.	Frequently and Occasionally Combined	8	3.3	4.5	1.9	3.2	0.0	•	3.2	0.0		8.8	4.3
anjas	Occasionally	8	1.9		1,0		0.0		0.0	0.0		9.9	1.4.1
Bookkeepin	Frequently	8	1.4	1.7	1.0	1.6		1.6	3.2	0.0	0.0	2.2	2.9
	Streber of Respondents	No.	1795	242	105	185	32	191	31	31	716	6	140
	YewerA •N	8	ካ '	10.8	2.5	8.0	2.7		6.8	8.6	.8 .7	6.9	3.6
Students	Never	8	89.1	36.5	2.78	88.9		•	6.06	77.	0*28	9*11	92.7
I Stud	Frequently and Occasionally Combined	8	3.5	2.7	6.6	3°T	1.3	8.6	2,3	14.3	€*†	15.5	3.6
Bolog	Occasionally	8	1.7	1.8	3.3	1.5	0.0	4.8	2.3	5.7	4.3	8.6	0.7
Bookkeeping	Frequently	8	1.7	6.0	3.3	1.5	1.3	3.8	0.0	8.6	0.0	6"9	2.9
	etnebnogser to redamli	.No.	189	111	122	323	75	186	1717	35	947	58	137
	ble 72 : requency of fice-Store Use can 99 : lo Record the Declaration or Payment of Dividends*	The state of the s	. Total Group	 School Type Mew York City 	b. Large City	c. Small City Suburban.	d. Rural	as a	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	d. 2 years or more	. Worked in non- book. Jobs us- ing book. skills

108 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. it the left of the column. sub-group indicated

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\prod	No Answer	3	6.3	7.9	5.2	4.9	2.3	5.5	14.1	6.9	7.3	0.4	
	Never	8	988.6		6.68	89.5	93.6	85.0	83.3	87.5	81.8		
Respondents	Prequently and Occasionally and	\$	5.1	9.9		4.2	4.1	9.h	2.6	5.6	10.9	13.3	
	Occasionally	3	3.3	4.3	2.8	2.9	2.3	5.7	1.3	2.8	•	8.2	
17	Frednently	8	1.8	2.3	2,1	1.3	1.7	3.8	1.3	2.8	3.6	5.0	
	Mumber of Respondents	No.	2064	695	924	777	172	849	156	144	165	377	
	No Answer	8	5.5	7.9	4.8	3.8	0.0	5.6	9.7	6.5	5.9	5.5	5.7
Students	Иече	8	9.06	86.8	93.3	93.0	0.76	86.9	90.3	87.1	79.4°	86.B	89.3
H Sty	Frequently and Occasionally combined	8	3.9	5.h	1.9	3.2	3.1	7.3	0.0	6.5	14.7	7.7	5.0
antae	Occasionally	8	2.3		1.0	1.6	3.1	3.7	0.0	.0.0		3,3	. 4.3.
Bookkeep	Frequently	8	1.6	2.1	1.0	1.6	0.0	3.7	0.0	6.5	2.9	4.4	0.7
	Number of Respondents	No	195	242	105	185	32	191	31	31	#	6	041
	Ne Answer	8	7.1	6.6	5.7	7.7	2.7	6.5	4.5	9.8	5° 9.	6.9	2.9
Students	Истор	8	91.0	87. lt	95.6	7.06	94.7	90.3	95.5	85.7	91.3	86.2	93.4
I Stuc	Prequently and Occasionally and	8	1.9	2.7	2.0	1.5	2.7	3,2	0.0	5.7	2.2	6.9	3.6
guran	Occasionally	8	1.6	2.7	2.0	1.2	1.3	2.2	0.0	5.7	2.2	3.4	3.6
Bookkeeping	Frequently	8	0.3	0.0	0.0	0.3	1.3	1,1	0.0	0.0	0.0	3.4	0.0
	Number of Respondents	No.	631	111	122	323	75	78 0	\$	35	97	85	137
	requency of ffice-Store Use tem 100: Involving bond issues*		. Total Group	School Type g. New York City	b. Large City	o. Small City Suburban	d. Rural	• Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	· O	. Worked in non- book. Jobs us- ing book. Adilla

109 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sometimes, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



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	No Answer	N	9.0	9.5	-	9.3	•	9.3	14.7	9.0	10.	[2]	_
	Mever	10.00	85.0	84.7	81.7	86.3	89.0	78.3	83.3	81.2	79.4	73.7	į
Respondents	Frequently and Occasionally Combined	7	6.0	5.8	7	•	5.8	12.3	2.6	9.7	10.3	18.6	
1 1	Occasionally	3	4.0	4.0	5.6	3.5		8.0	2.6	5.6	7.3	11.9	
T.	Frequently	8	2.0	1,7	3.8	0.0	3.5	4°4	0.0	4.2	3.0	9.9	
	Number of Respondents	No.	1902	695	426	777	172	849	156	144	165	377	
Ħ	No Answer	1 1	8.2	9.1	11.4	4.9	9.4	10.0	16.1	9.7	8.8	7.7	9.3
dents	Иетег	8	88.1	86.8	83.8	92°4	87.5	82.7	4.77	80.6	88.2	85°4	87.9
II Stu	Occasionally and Frequently and	3	3.7	4,1	4.8	2.7	3.1	7.3	6.5	9.7	2.9	9.9	2.9
entre	Occasionally	8	2.7	2.9	2.9	2.7	0.0	4.7	6.5	6.5	2.9	5.5	2.1
Bookkeept	Frequently	8	1.0		1.9	0.0	3.1	2.6	0.0	3.2	0.0	4.4	0.7
	Number of Respondents	No	1795	242	105	185	32	191	u	31	न्ह	8	140
	No Answer	8	9.01	10.8	18.6	15,1	5.3	12.9	15.4	8.6	13.0	19.0	7.8
Students	Иеver	8	86,1	92.6	6*98	8*48		η <i>•LL</i>	5.56	80.0	ቱ 08	62.1	90.0
I Stud	Frequently and	8	3.3	3.6	3.3	3.1	4.0	7.6	0.0	4°11		19.0	2.2
aujae	Occasionally	3	2.2		0.8	2.5	2.7	6.5	0.0	5.7	7	H	1.5
Bookkeeping	Frequently	8	1,1	6*0	2.5	9.0	1,3	3.2	0.0	5.7	2.2	5.2	0.7
	Number of Respondents	.No.	631	111	122	323	75	186	क्ष	35	3	58	137
	able 74 : requency of frice-Store Use tem 101 : nvolving goodwill*		Total Group	2. School Type A. New York City	b. Large City	c. Small City-	d. Rural		a. Less than 6 months	b. 6 acouths to under 1 year	6. 1 year to under 2 years	d. 2 years or nore	

110 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All retes nor next and mandal to the left of the column.

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П	Yevena oli	3	5.7	6.5	5.4	6.2	1.2	4.1	10.3	5.6	3.6	. •1	
	to the second of		2	5	6		4	5	-	0	0	0.	-
15	Делен — — — — — — — — — — — — — — — — — — —		65.	65.	162,	65,	167.	34	56.	41	37.	22	
onden	Frequently and Occessionally Combined	3	29,1	28,1	31.7	28.1	31.4	61.4	33.3	53.5	59.4	15.6	
Pess	Occasionally	3	18,1		18.8	, ,	20.3	36.9	23.7	41.7	35.2	40.6	
17	Frequently	8	11,0	12,1	12.9	•	11.0	24.5	9.6	11.8	24.2		
	Mumber of Respondents	No.	2064	695	924	11/2	172	849	156	14.4	165	1377	
	No Answer	3	5.0	9.9	5.7	3.2	0.0	4.7	9.7	3.2	5.9	3.34	5.7
Students	Делес	8	72.0	72,3	7.99		68.8	38,2	51.6	58.1	14,1	24.2	4.18
II Stu	Frequently and Occasionally Combined	3	23.0	21.13	. •	21.6	31.3	57.1	38.7	38.7	50.0	72.5!	12.9
enfor	Occasionally	3	14.5	9.11	9		15.6	34.6	25.8	29.0		38.5	10.0
Bookkeen	Frequently	3	8.5	9.5	6.7	7.0	15.6	22.5	12.9	9.7	8.8	34.1	2.9
	Number of Respondents	No	1795	242	105	185	32	191	n	u	*	5	140
	Ne Answer	8	7.1	0.6		4.8		4°5	11.4	8.6	2.2	3.4	2.9
ents	уелеь	8	73.7	74.8		71.8	82.7	40.9	63.6	28.6	147.8	25.9	83.2
I Students	Frequently and Occasionally Combined	8	19.2	16.	23	19	•	53.8	25.0	65.9	50.0	70.7	
autae	Occasionally	8	12.7		15.	12			18.2	ή°15		41.4	
Bookkeening	Frequently	8	6.5	4.5	7.4	7.1	4.0	ग्र-61	6.8	11.4	26.1	29.3	2.9
	strabnoqsafi lo qadmul	.No.	169	111	122	323	75	186	থ্য	35	\$	58	137
	requency of Frice-Store Use Lem 102 : To Correct Posting Errors*		. Total Group	. School Type a. New York City	b. Large City	c. Small City	d. Rural	• Worked as a bookkeeper	a. Less than 6 months		c. 1 year to under 2 years	0	. Worked in non- book. jobs us- ing book. skills

111 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Grant Section Section Section 1 to Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates now new and indicated at the left of the column.

П	Ne Answer	7	0.9		F.	5.8	1.3	4.7	9.6	6.2		2.9	
	Lat the territory with the telephone and telephone and the telephone and telephone and the telephone and the telephone and t	İ.	3	-	2			0	0	6.		-	-
1	Mever Terrande		73	8	77.	8	81.		ಹ	72		50.	
prodents	Frequently and Occasionally Combined	-	14.7	13.4		12.3	16.9	•	4.9	20.8	32.1	46.9	
Rest	Occesionally	>	10.2		12.4			22.1	5.8	15.3	23.6	31.0	
17	Frequently	8	7.6		8.0		3.5	10.1	9.0	5.6	8.5		
	Number of Respondents	35	17902	569	426	777	172		156	144	165	377	
	No Answer	8	5.5		5.7	3.2	0.0	6.3	9.7	9.7	5.9	4.4	5.0
Students	Jeaen	3	83.5	82.2	80.0	87.0	17.178	63.9	87.1	74.2	58.8	54.9	4.16
11 St.	Frequently and Occasionally and	2	11.0	9.6	•	9.7	15.6	29.8	3.2	16.1	35.3	40.7	3.6
antag	Occasionally	8	8.3	_	10.5	_	12.5		3.2		4.62	29.7	i 3.6;
Bookkeentr	Frequently	8	2.7	2,1	3.8	2.7		7.9	0.0	3.2	5.9	11.0	0.0
	strebrogsea to redamil	Zo.	564	242	105	185	32	191	n	31	킀	8	140
	Ne Answer	8	7.4	11.7	4.9	8.0			6.8	8.6	£.4.	5.2	4.4
Students	Neael	8	85.1	84.7	14.48	84.2		71.0	90.1	74.3	9.69	51.7	93.4
I Stud	Frequently and Occasionally Combined	8	7.4	3.6	10.7	•	6.7	23.7	2.3	17,1	26.1	43.1	2,2
enine,	Occasionally	8	4.1	0.9		4.3	5.3	12.9	2.3	11.4	15.2	20.7	1.5
Bookkeepin	Frequently	8	3.3	2.7	14.9		1.3	10.8	0.0	5.7	10.9	22.4	0.7
	Number of Respondents	No.	631	131	122	323	75	186	ŧ	35	3	58	137
72	rable (o : Trequency of Dffice-Store Use Item 103 : For bad debts collected after they had been written off*		1. Total Group	School New I	b. Large City	c. Small City— Suburban.	•	4	a. Less than 6 months	b. 6 months to under 1 year	6. 1 year to under 2 years	d. 2 years or nore	book. jobs us- the book. skills

112 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are necessarily. All rates per cent are rounded to the nearest tenth.

		Bookkeening	entoe	I Stand	ents			Bookke	serolne.	II Str	denta			AL	1 Pesm	ond with		
Table 77 : Frequency of Office-Store Use Item 104 : To adjust accounts at the end of the fiscal period*	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally Combined	деле т.	No Answer	strebrogsea to redamil	·	Occasionally	Frequently and Occasionally Combined	Делец	No Answer	strebrogseA to TedmuM	Frequently	Occasionally	Frequently and	Делек	No Answer
	No.	3	8	8	3	3	No	3	3	3	3	3	No.	3	3	3	3	3
1. Total Group	631	4.9	7.9	12,8	80.8	6.3	1795	5.8	10.8	16.6	77.7	5.9	7902	8.8	13.2	22.0	72.3	5.7
2. School Type a. New York City	111		7.2	10,8	80.2	9.0	242	5.4	6.6	15.3	η •9 2	8.3	695	8.5	15.1	20.6	4°2L	7.1
b. Large City	122	8.2	η° L		79.5		105	14.8	15.2	20.0	75.2	14.8	924	15.9	14.6	27.5	7.19	5.2
c. Small City Suburban.	323	4.3	8.7	13.0	9.6	1°L	185	6.5	9.5	15.7	80.0	4.3	m	. •	13.7	20.6	73.7	5.7
d. Rural	75		6.7	10.7	89.3	0.0	35	6.3	12.5		81.3	0.0	172	8.7	. •	20.9	77.9	1.2
3. Worked as a bookkeeper	186	15.6	20.4	36.0	59.1	4.8	191	14.7	24.6	39.3	54.5	6.3	6418	19.6	27.0	46.5	48.9	h.6
A. Less than 6 months	1717	2.3	20.5	22.7	72.7	4.5	31	0.0	12.9	12.9	77.4	9.7	156	5.1	19.2	24.4	67.9	7.7
b. 6 months to under 1 year	35	11.4		28,6	65.7	5.7	31	6.5	,4°61	25.8	67.7		144	9.0	1.72	36.1	58.3	5.6
c. 1 year to under 2 years	947	15.2		34.8	63.0	2.2	*	14.7	29.4	14,1	47.1		165	18.8	30.9	149.7	45.5	4.8
_	58	31.0	20.7	51.7	41.4	6.9	ы	22.0	27.5	49.51	45.1	5.5	377	30.0	27.6	57.6	38.7	3.7
4. Worked in non- book. Jobs us- ing book. skills	137	0.7	8.0	8,8	89.1	2.2	140	1.4	8.6	10.0	₹. \$	5.7						

113 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	-	6.1	7.5	4 (1.2		9.6	4 7	4 (7.7	
	Never	7	70.7		65.7	77.9	75.6		2.49	50.7	8 गा	35.5	
and and	Prequently and Prequently and	-	23.2	C		2	23.3	٦	9		7	0	1 1
Perm	Occasionally	~	13.5	0	8	14.3	14.5	27.8	0	6	•		
	Frequently	Å	9.7	8,0		6.7	8.7	21.3	7.7	10.4	24.2	30.2	
	Number of Respondents	No.	17902	695	436	122	172	849	156	184	165	377	
	No knswer	3	5.7	7.9	4.8	3.8	0.0	6.3	9.7	3.2	5		5.7
dente	уелет	>	76.8			•	81.3	50.8	64.5	51.6	50.0	46.2	85.7
II Str	Occasionally Combined Frequently and	>	17.5		21.9	16.8	18.8	42,9	25.8	45.2	1.44	48.4	8.6
an Man		5	10.8	6	15.2	i	4.6	25.7	9 22		26.5	26.4	4.9
Bookk	Frequently	>	6.7		6.7	8.1	6.	17.3	3.2	16.1	17.6	22.0	2,1
	Strebnoqseff to Tedmuli	Š	564	242	105	185	32	191	31	33	Ŕ	ъ	140
	YournA el	>	6.7		6*4	7.4	1.3	5.4	6.8	8.6	14.3	3.4	2.9
Students	Neagl	8	78.6	78.4	175.4		188.0	53.9	70.5	51.4	56.5	37.9	96.9
I Str	Frequently and Occasionally and	8	14.7	11.7	19.7	14.9	10.7	मण्यम	22.7	0°0₩	39.1	58.6	10,2
entine	Occestonally	8	8.9	7.2	0.6	6.6	6.7	23.1	18.2		η°2τ	24.1	8.8
Bookkeenin	Frequently	\$	5.9	4.5	10.7	5.0	4.0	18.3	4.5	8.6	21.7	34.5	1.5
	Number of Respondents	No.	631	111	122	323	25	186	3	35	94	28	137
	able 78 : requency of ffice—Store Use tem 105 : close certain accounts at the end of the fiscal period*		. Total Group	 School Type New York City 	b. Large City	c. Small City Suburban	d. Pural	•	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	d. 2 years or none	. Worked in non- book. Jobs us- ing book, skills

114 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Subgroup in the Never, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or subgroup indicated at the left of the column. All rates has many and to the column. it the left of the column. All rates per cent are rounded to the nearest tenth.



		T	S	2	0	5	-	#	6	0	2	9	
	No Answer	1	9		•	9	r	6.	9			1	-
	Neser	8	74.3	75.4	68.5	75.0	4.18	54.3	67.3	•	61.2	44.0	
nd ent		4	19.1		24.4	18.5	16.9	•	21.8		•	70.t	
Besno		7	9.8	9	1.3	10,1	6.6	77	10.9		L	L.	
15	Frequently	1	9.3		m	⇒	7.0		10.9			1	
	strabroqeeA lo redmuM	6	1 902	695	426 1	777	172		156			377	
-	No Answer	8	7	0		8	0.		7-			.5	0
dente		2	0 5	7	.2	.5	6		.5	ھ			.0
Stude	Occasionally Combined		3 78	777		.8 79	81.	~	49 8			2 48	.0 85.0
11 21	Frequently and		5 16,		61 16	-	,	4 39.			· · · ·	9.46	1 10.0
Bookkeenir	Occasionally .	8	8 8.5	•-	·II; 9	1 8,6			7	9		.3 20.9	
Boo	Fredneutly	>	1 7.8	7	-	8,1		2	6	- 2	8	25.	2.9
	etrionogeof to redaml	No	195		105	185	32		1 31	33			160
	Ne Answer	3	7.3	10.8	6.4	8.4	1.3	5.4	6.8	8.6	4.3	6.9	1.1
Students	пелег	3	78.9	81.1	9*42		88.0	55.9	70.5	η•τ5	65.2	36.2	4°58
I Stu	Frequently and Occasionally and	3	13.8	8.1	20.5		2.01	38.7	22.7	0.04	30.4	56.9	10.2
solas	Occasionally	3	6.5	5. lt	7.4	6.5	6.7	17.7	11,4	25.7	13.0	20.7	5.8
Bookkeeping	Frequently	3	7.3	5.7	13.1	7.4	4.0	23.0	11.4	14.3	17.4	36.2	ग •ग
	Number of Respondents	No.	631	111	122	323	75	186	444	35	947	58	137
	Table 79: Frequency of Office—Store Use Item 106 Item 106 of customer's note in payment of an open account*		1. Total Group	2. School Type 4. New York City	b. Large City	c. Small City Suburban.	d. Rural	Œ	a. Less than 6 months	b. 6 months to under 1 year	6. 1 year to under 2 years	2 years or	4. Worked in mon- book. Jobs us- ing book. skille

115 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



17		П	ত্য	न	স	E.	2	-7	0	ω,	r.	০	
	Nc Answer	8	10	13	月	-6	7	9	72.	11	9	4	_
	Never	8	62.6	63.0	55.6	63.7	73.3	34.9	54.5	39.6	35.2		
Respondents	Frequently and Occasionally Combined	8	26.8	23.9	32.9	26.6	25.0	56.1	32.7	148.6	55.8		
Respo	Occasionally	8	8.0	•	9.2	8.0	•	14.5	9.6	20.1	18.2	-	
T	Frequently	B	18.8	16.5	23.7	18.5	-	41.6	23.1	28.5	37.6	-	
	Number of Respondents	No	7902	695	426	177	172	648	156	144	165	377	
	No Answer	8	6.6	14.5	8.6	5.9	3.1	11.0	12.9	9.7	11.8		10.7
Students	Иечег	80	69.5	70.2	63.8	7.69	81.3	35.6	61.3	38.7	1.44	24.2	81.4
II Sty	Frequently and Occasionally Combined	8	20.6	15.3		24.3	15.6	53.4	25.8	51.6	14.1		7.9
ä	Occasionally	80	9.9		9. 2	•	3.1	14.7	6.5	•	•	14.3	5.0.
Bookkeept	Frequently	80	14.0	6.6	20.0	16.2	12.5	38.7	4.61	33.3	26.5	50.5	2.9
	Number of Respondents	No	195	242	105	185	32	161	τε	16.	त्रं	5	140
	TawanA eN	8	12.0		13.1	13.0	0.0	7.6	9.1	12.1	β°3	12.1	8.8
ents	Мечет	8	70.0	71.2	63.9	4.69	85.3	40.3	70.5	37.1	32.6	20.7	78.8
I Students	Frequently and Occasionally Combined	8	17.9	12.6	23.0	18.6	14.7	50.0	20.5	45.7	63.0	67.2	12.4
anjae	Occasionally	8	4.8	2.7	5.7	5.3	4.0	10.2	4.5	14.3	ή°2τ	6.9	5.8
Bookkeeping	Frequently	8	13.2	6.6	17.2	13.3	10.7	39.8	15.9	31.4	45.7	60.3	9.9
	Number of Respondents	N	631	111	122	323	75	186	₹	35	947		7
1	requency of Frice-Store Use tem 107 : To the individual accounts in the customers or creditors' ledger*		1. Total Group	2. School Type 8. New York City	b. Large City	Small Cit	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	, Z ,		Worked in no book. Jobs v Ing book. sk

"For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

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			-				T.		γ	1	7	+-	
	TewerA OW	1	1		•}	•1	200	7 7	10.0	91		3.4	ol .
	Never	P	X 23	0 0 0 0	61.7		76.2	• •	57.0	41.7	• •	33.4) 1
	Occasionally and Occasionally and Occasionally and Occasionally Combined		25 R	• ;	300	0 10	200	2 7	30.8	4 15	60.09	63.1	
- 1		Image: contract to the	4-1	• }	12.5	1 2	0.0		16.7	25.0	23.6	20.2	
	Frequently	8	1 B	7			12.8	33.6	14.1	7.96	7 98	43.0	
	Mumber of Respondents	Į,	2061	707	757	164	100		 	144	345	320	
Ī	No Answer	B	5.1	0 2	700		0.0			0.7		3.3	
Students	Леveт	B	75.2	2 7	69.5	.	78.1	0.44		45.2	40.5	40.7	87.1
11 84	True Cranonhar	A	19.7	١ ٧٢	26.7	000	21.9	-	Ι΄ ΄	T	1	1	9
ant no		8	10.1	. و	13.3	10.3	6.3	25.1		 		3	
Bookkoont v	Frequently	A	9.6	7.0	• ie	•) •	25.7	12.9	25.8	R	30.8	2.9
	Number of Respondents	χ	79%	242	105	185	35	191	31	31	煮	6	140
	N• Answer	8	7.6	10.8	4.9	0.6	1.3	5.4	9.1	2.9	4.3	6.9	4.4
Students	Never	80	75.4	9-92	70.5		88.0	45.7	70.5	6°24	41.3	29.3	86.1
I Stu	t reduently and	8	17.0	12.6	5 ⁴ .6	17.0	10.7	6°8†	20.5	€•η≤	η°ηS	63.8	9.5
Bookkeeping	Occastonally	8	6.2	9 *E	7.4	η• <i>L</i>	2.7	15.6	6.8	22.9	15.2	17.2	5.1
Bookk	Frequently	F	10,8	0.6	17.2		8.0	33.3	13.6	31.4	39.1	•	4.
	Number of Respondents	.No.	631	111	122	323	75	186	73	35	94		137
	fable 81 : Frequency of OfficeStore Use Item 108 : To the general ledger accounts*		1. Total Group	2. School Type a. New York City	Large City	c. Small City Suburban,	c. Rural	๙		b. 6 months to under 1 year	c. 1 year to under 2 years	2 years or	4. Worked in non- book. jobs us- ing book. ekills

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are rounded to the nearest tenth.

	No Answer	A	9.9		5.9	6.7		5.7	2.21	7 6		7	
	Делет	A	67.2		4	7.89	75.6	•	0	+-	35.2	17.82	
Respondents	Frequently and Occasionally Combined		26.3			0	1		8	_	0	9.98	
1 1	Occasitonally	8	10.5	4.0τ	71.7	10.5	8.1	20.4	12.8	20.00	25.5	19.6	y.
T	Frequently	8	15.7	14.2	21.1	म-ग्र	14.5	•	16.0	. 70	25. B	16.9	
	Number of Respondents	No	2064	569	1426	122	172	6478	156	11/1	375	3333	
П	No Answer	8	5.7	8.7		3.2	0.0	6.3	9.7	7	0	9.9	7.9
Students	Летег	8	74.3	74.8	9.29	76.8	78.1	42.9	8.45	7 5	77	33.0	
月	Frequently and Occasionally Combined	8	20.1	16.5	9°LZ	20.0	21.9	50.1	35.5	k) 0	52.0	1.09	7.9
Bookkeeping	Occasionally	8	8.2	7.4	11.4	8.1	3.1	18.8	16.1	12.0	7 02	19.8	4.3
Bookk	Frequently	8	111.9	9.1	16.2	11.9	18.8	31.9	19.4	0,0%	23.5	40.7	3.6
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	*	5	140
	N● Answer	8	7.9		9.9	₽ . ₽	2.7	5.9	9.1	8.6	2.2	6.9	5.1
Students	Never	8	74.8	73.9	20	74.0	86.7	41.9	68,2	37.1	34.8	27.6	
H	Frequently and Occasionally Combined	8	17.3	174.4	23.0	17.6	10.7	52.2	22.7	54.3	63	65.5	7.3
Bookkeeping	Occasionally	8	6.3	5.4	8.2	6.8	2.7	17.2	9.1	20.0	17.4	20.7	ग° ग
Book	Frequently	8	10.9	9.0	14.8	10.8	8.0	34.9	13.6	34.3	45.7	8.44	2.9
	Mumber of Respondents	.No.	631	111	122	323	25	186	73	35	937	58	137
CO	rable of requency of frice-Store Use Item 109: To Controlling Accounts (Accounts Receivable, Accounts Payable, or other)*			2. School Type a. New York City	egral .	c. Small City	_	ď		b. 6 months to under 1 year	c. 1 year to wander 2 years	_	4. Worked in non- book. jobs us- ing book. skill

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*For eliplications in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and Coasionally and Coasionally and Secondents of the group or sub-group indicated at the left of the column. All rates new new and indicated at the left of the column. All rates new new and indicated at the left of the column. at the left of the column. All rates per cent are rounded to the nearest tenth.

		-	_						-				
	No Answer	A	7°4	•	02/		1.2	6.5	9.6	7° °	7.3	4.0	_
	Мечег	M	67.0	67.2	62.2	67.3	76.2	39.2	58.3	40.3	35.8	32.9	
Respondents	Frequently and Occasionally Combined		25.6	24.3	30.8	9.42	22.7	54.3	32.1	49.3	56.9	63.1	
11	Occasionally		10.2	3.9	7	10.2	9.9	19.8	16.7	21.5	24.2	1 9 2	
F	Frequently		15.5	14.41	20.2	14.4		34.5	15.4	27.8	32.7	45.4	
	Mumber of Respondents	No	7902	695	426	727	172	648	156	144	165	377	
	Yowana ov	8	6.7	8.7	7.6	•	0.0	7.3	9.7	9.7	8.8		7.9
Students	Иечег	8	72.5	ተ•ተረ	8,49	73.5	•	10.0	₹.8	45.2		35.2	84.3
II Stu	min Crananhar	8	20.7	16.9	9	21.6	6.	52.9	35.5	45.2	0	4.09	7.9
18		8	9.0	8.3	10.5	9.7	6.3	22.5	16.1	16.1	26.5	23.1	ħ.3
Bookkeent	Frequently	8	11.7	8.7	17.1	•	15.6	30.4	19.4	29.0	23.5	37.4	3.6
	strebrogsed to redmuli	No	195	245	105	185	32	191	73	31	龙		140
	N• Answer	8	9.5	13.	7	10.2	1.3	7.0	6.8	14.3	14.3	6.9	6,6
Students	Лелет	3	75.1	73.0	73.8	73.7	86.7	ग °8†	72.7	40.0	39.1	39.7	83.2
I Stu	Frequently and Occasionally Combined	8	115.7	13.5	18.9	16.1	12.0	9.44	20.5	45.7	•	53.4	10.2
seping	Occasionally	8	6.2	6.3	7.4	6.5	_	15.6	11.4	17.1		10.3	9.9
Bookkeeping	Frequently	8	9.5	7.2	11.5	9.6	9.3	29.0	9.1	28.6	32.6		3.6
	strabnogeaf lo redmul	No.	631	111	122	323	75	186	क्	35	₹	58	
	ble 83: Fequency of Frice-Store Use cm 110: lumn totals of e special urnals (sales, rchases, cash ceipts, cash ceipts, cash		. Total Group	School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year		d. 2 years or more	Morked in no book. Jobs 1 ing book. S

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

							,		_				
	Yewera on	A	7.4	ት 8	7.3	8,0	2.0		12.2	10°7	0.7	4	e i
	Tevel	8	74.3		68.8	67.3	81.4	52.7	71.2	9.84	55.2	11.8	
dente	Occasionally and	~	18.3		6	9		8	16.7	_	•	-	
Respondent	Occasionally	8	8.7 1	8.1	1.	10.2		.7	9.0	.5	8	8	
All	Frequently		5.5	.5	3.8 10	7	-	17	.7	19.4 21		1.3 18	
	Number of Respondents		5064 9		138		!	2	156 7			1	
		Ž	.6 20		-	17	1			-	00	0	
6	No Answer	8	.9 6.	.8	2 6	2 5		1 8.4	7 16.		8	9	5
Students	Иетег	8	80.	81.	75.		7.48	58.	67.7	45.2	79	56.0	90.7
II S	Frequently and Occasionally Combined	8	12.5	10.3	18,1	मु-ट्रा	12.5	33.5	16.1	45.2	26.5	37.4	3.6
eepine	Occasionally	8	7.4	9.9	11.4	7.0	3.1	19°4	7.6	22.6	90.6	20.9	2.1
Bookkeepin	Frequently	8	5.1	3.7	6.7	5.4	7.6	14.1	6.5	22.6	5.9	16.5	, †° I
	Number of Respondents	No.	1795	242	105	185	32	1	31	31		5	140
	Ne Answer	8	8.7		8.2	8.7	2.7	8.1	6.8	11.4	10.9	6.9	9.9
ents	Иечег	8	80.8	78.4	79.5	80.2	89.3	60.8	81.8	57.1	6.09	8.44	88.3
[Students	Frequently and Occasionally and	8	10.5	8.1	2.3	11.1	8.0	31.2	1.1	7°E		48.3	5.1
I auto		8	1 9° †	8				6	4.5	33	ભ	15.5	2.9
Bookkeeping	Frequently	8				5.3	H		6.8	.1		32.8	2.2
ei)	Number of Respondents	No.			122	323	75		##	35 17		58 3	
	Table 84: Frequency of Office-Store Use Item 111: Column totals of the columnar General Journal*		1. Total Group	1 Type Fork City	Large City	c. Small City Suburban,	d. Rural		a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	1	forked in non- sock, jobs us- ing book, skills

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*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. sub-group indicated at the left of the column.

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Bookseening 1	Tequency of frice-Store Use the 112 : Column totals of the combination journal* Store Use the combination journal* Column totals of the combination journal*	Ľ	631 4.3 2.7	School Type . New York City 111 5.4 1.8		4.3 4.0	75 2.7 0.0	186 14.0 6.9	n 6 44 9.1 2.3	er 35 14.3 8.6	years 46 13.0 8.7	r more 58 19.0 6.9	s us- skille 137 0.7 2.2
Standents	Mever Occasionally combined	8 8	7.0 84.0	3	5.7 86.1	8.4 82.7	7	21.0 69.4	11.4 81.8	22.9 65.7	N	.9 63.8	2.9 91.2
H	Ne Answer Street of Respondents	S No	9.0 !! 564	o	8.2 105	9.0 185	4.0	9.7	6.8	11.4	0		5.8 140
Bookkeepl	Frequently	\$	3.5	2 2.1	-		32 : 9.4		31 9.7		34 5.9	9.9	4°T 0
L'autos	Occasionally	8	5.5		7.6 1	3.8		15.2 24	6.5 16	9.7 22		18.7 28	
1 Studente	Never Occasionally combined Frequently and	2 2	9.0 84.		1.4 79.0	-1	5.6 84.	.6 67	1 71.	6 64.	6 73.	.5 64.	г. 12
93	Towarh ol	1	4 6.6		9		0	5 7.9	0 12.9	12.	7	8 6.6	ф°9 ф
	Number of Respondents	3.5	2064	569	128	22	172					377	1 1
4	Frequently	-	7.1	9	9.4	- 2	5.8	16.5 15			2	4	
Perpendent	Occasionally and Prequently and	1	7.5 14.5	77	.5 16.	h 13.	4.7 10.5	1 31.	5.8 16.0	3 28	-	5.3 40.6	
12	Cosstonally Combined	 	5 77.2	75.	73.	78	86.	59.				52.	1 1
	No Answer	N	8.3	6	9.2	8	2.9		11.5	•	•	• 1	

Est simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer		경	2.9	3	9	i.	~	9	4	9	4	
					0.	9	H	~	-	9	1	0	-
9	GOADE	7	75	78.1	F 73.	, 75		. 41	72	55	39	151	
dend	Frequently and Occapined	7	17.5	14.0	27.8	17.6		34.9	17.9	37.5	3k. 5	8.04	
Resto	Occesionally	3	8.1		19		31	14.7	12.2	21.5	17.6		
4	Frequently	3	4.6			9.3	11.0	20.1	5.8	0.97		28.6	
	strebrogeof lo redmunn	No.	7902	695	\vdash	777	172		156	1441	165		
	Yewenh ol	7	5.3	7.4	5.7	•	0.0	5.8	9.7	6.5	5.9		5.0
dents	Иелег	8	81.0	33.1	74.3	25.2	81.3	62.3	74.2	54.8 :		58.2	87.1
I Stud	Prequently and Occasionally and	3	13.6	9.5		9	18.8	31.9	-1	7	5	1	7.9
palne	Occasionally	8	6.2	4.1	8.6		• • •	9	9.7	, 9		6	- / ₂
Bookkeept	Eredneutly	3	7.4	5.4	11.4	7.6	9.4	19.4	6.5	-	8	9	2.9
	Number of Respondents	No.	195	242	105	185	32		31	31		5	
	No Answer	8	7.8	10.8		•	2.7	5.4	4.5 !	8.6	4.3		5.8
ents	уелет	3	80.2	2		78.9	84.0	65.9	81.8	0.09	5.6.5	51.7	83.9
I Students	Occasionally and Prequently and	8	12.0	0.6	1	1.	13.3	31.7	13,6		39.1	41.4	10,2
entre	Occasionally	3	6.2	4.5	7.4		6.7	14.5	11.4	22.9	19.6		7.3
Bookkeentr	Frequently	3	5.9	4.5	6.ંં	5.9	6.7	17.2	2,3	8.6		32.8	2.9
	strabnogeal to Tedmuli	No.	631	TIT.	122	323	7.5	186	क्ष	3,5	3	\$3	137
	able 86 : requency of ffice_Store Use item 113 : Directly from a sales slip*		Total Group	School Type Mew York City	Large City	Saburban.	Aura.	Worked as a bookkeeper	Less than 6 months		1 year to under 2 years	0	Worked in non- book. Jobs us- ing hook. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Frequently and Occasionally and Occasional Occasio

П	No Answer	4	4.9	8.1	4.9	9.9		5.8	8.3	9.7	7.3	4.2	
	Never		86.1	82,3	76.8	79.8	80.8	67.4	73.7	63.2	62.h	54.9	
Permit	Frequently and Cossionally Combined	>	13.5	9.7	18.3	13.6	•	26.9	17.9	27.1	30.3	28,4	
- Jean	Occesionally	>	7.6	5.6	4.6	•	8.1	13.5	14.1	17.4	15.8	10.01	
	Fredneutly	7	1.9	0.4	8.9	5.8	8.71	13.3	3.8	9.7	14.5	17.5	
	Number of Respondents	No.	1902	969	924	122	172	849	156	144	365	and a	
	zensuy on	8	9.4	7.0	3.8	2.7	0.0	4.2	9.7	6.5		2.2	
denta	JOAON		85.5	86.8	78.1	88.1	4.48	73.8	77.h	4.77	73.5	72.5	
18 H	Prequently and Occasionally Combined	3	10.0	6.2	18.1	9.5	15.6	22.0	12.9	16.1	23.5	25.3	7.1
entine	Occasionally	\$	5.7	4.5	9.8	4.9	1.6	9.9	12.9	12.9	8.8	7.7	6.4
Bookk	Fredneutly	>	4.3	1.7	9.5	4.3	•	12.0	0.0	3.2	2.41	17.6	0,7
	Number of Respondents	Yo.	495	242	\$ 105	185	32	191	n	TE.	*	5	140
	ToverA ol	3	8.2	9*21	15.7	9.0	2.7	7.0	4.5	4.11	8.7	6.9	5.8
dents	Делет	8	83.5	82.0	184.4	82.7	88.0	72.0	₩ . ₩	57.1	4.79	67.2	86.1
I Shad	Prequently and Processons of Pre-	\$	8.2		•	₹.8 1	9.3	22.0	9.1	31.4	23.9		
perfine	Occesionelly	5	77	2.7	4.1	5.0		11.3	6.8	20,0	13.0	8.6	5.1
Bookk	Frequently	*	3.8	2.7	5.7	₹8	0*4	10.8	2.3	11.4	10.9	17.2	2.9
	stnebnoques to redamil	.Io.	169	111	122	323	75	186	3	35	*	53	137
	Frequency of Office-Store Use Item 114 : Directly from a cash register tape*			2. School Type A. New York City		-	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	6	to Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Continued, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1 -		_	1				1	,		_	7	7	
	No Answer	1	6.7	8.1	5.4	7.3	2.3		10.9	•	o i	300	
	Never	A	68.3		63.0	71.2	73.8	44.04		,		20.50	
odents	Frequently and Occasionally Combined	7	25.0	N		5.	l.,	3	•	•	l l	50.05	
Respondents	Occasionally	1	3	7	-	2	4	~	7			16-2-15	1
All	Frequently		5 10	Н	.0 12	80	7.		2			300	
	Number of Respondents		206. 14.	I	426 19	11/2/2	172 13	849 31		3	$\overline{}$	105 67	1 1
		N			-		-		-4		-	+	
•	Tewerh ol	1	5.7	∞		, K	0.0	6.3	12.9			35.3	5.0
Students	Лете	1	74.3	0.74	8.49	90.0	91.9	45.5	51.6	- 2	1 .:	7.48	33.6
Ħ	Frequently and Occasionally Combined	8	20.02	17.8	30.5	16.2	28.1	18.2	35.5	0,00		59.3	7-17
epine	Occasionally	8	7.8	7.9	9.5		7.6	7	0	-	d .	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.6
Bookkeept	Frequently	8	2.2	9.9	0.19	9.2	8.8	82.5	22.6	0.7		15.1	2.9
	Number of Respondents	No	1795	242	105	185	32		31	ľ	ž.	1 5	
	Ne Answer	8	ii 6°2	10.8	6.4	9.3	2.7	6.5	6.8	K.7		700	5.1
ents	Иетег	8	76.7	24.8	77.0	75.5	0.78	54.8	77.3	60.02	2 3	37.0	
I Students	Frequently and Occasionally and	8	15.4	24.4	18.0	15.2	13.3	38.7	15.9	27.3		23.62	16.1
1 1	Occasionally	8	7.6	6.3		7.7	8.0	17.2	9.1	1.7.1		7.2	
Bookkeeping	Frequently	8	7.8	-	9.8	4		5	8.9			36.2	€0
	strebrogseff to redmuli	No.			122	323			44	38	1	585	
	Table 88 : Frequency of Office-Store Use Item 115: Directly from an invoice*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City-Suburban,	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to	c. 1 year to	d. 2 years or more	orked ir ook. jot ng book.

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. sub-group indicated at the left of the column.

,			_				_		-				
	No Answer	-	11.1	12.5	4 .	•	200		17.3	• •) (7.2	
	Never	A	69.3	4 .	9 9		72.1	1	60.3	57.6	53.3	10.6	
Respondents	Frequently and Occasionally Combined	7	19.6		24.9	0	1/2			7		13.2	
Restry	Occasionally		10.8	8	12.9		十	, w	 -	1	00	21.9	
A	Frequently	A	8.8	C	0	8	12.2	4	 	1 =	=	22.3	
	Mumber of Respondents	Į,	1902	695	128		1			}		 	1 1
	No Answer	~	10.1	•			0.0		16.1		0	6.6	
Students	Летег	V	77.3	79.3	75.2		71.9		61.3	71.0		58.2	4
II Sta	Prequently and Occasionally Combined	-	12.6	7.4	15.2	15.1	28.1	26.1			7.2	31.9	12.1
epine	•	8		4.5	.7	10.3	4	٦,	7.61		2	14.3	6
Bookkeept	Frequently	8	5.5	2.9	8.6	6.4		12.0			8	9	4.3
	Number of Respondents	K.	795	242	105	185		191	31	31		91	140
	Towery on	8	12.5	17.1	12.3	12.7	•	11.3	15.9	14.3	10.9	16.9	11.7
Students	Never	8	73.9	73.9	2.69	73.4	82.7	60.2	62.9	68.6	52.2		72.3
I Stud	Frequently and Occasionally Combined	8	13.6	9.0	18.0	13.9	12.0	28.5	18.2	17.1	37.0	39.7	16.1
auta 1	Occasionally	8		7.2	10.7	٠4	5.3	16.7	4.5	17.1	26.1	7	10.2
Bookker ping	Frequently	8	5.4	1.8	4.	5.6	6.7	11.8	13.6	0.0	10.9		
	Number of Respondents	.No.	631	111	122	323	25	186	1717	35	947	1	137
1	Table 89: Frequency of Office-Store Use Item 116: Merchandise Inventory*		1. Total Group	2. School Type 3. New York City	b. Large City	c. Small City Suburban.		3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	•	4. Worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Hever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	- 4	2	7.3	10.8		6.2		7.7	7.6	5.5	4.5	
	Делет	A	72.8	70.6	64.3		79.1	•	2.69	54.2	50.3	9.44	
Respondents	Prequently and Occasionally and	A	20.0		8.92		19.8	h2.4	23.1	38.2	14.2	50.9	
Resp	Occasionally	-		11.5	13.1	0	2	.3	16.0	22.2	23.0	22.0	
4	Frequently	8	9.7	4 .	13.6	8.8	9.3	21.1	7.1	16.0		28.9	
	Number of Respondents	N.	2064	695	426	77.1	172	849	156	144	165	377	
	No Answer	8	6.0		4.8	6.4	-	7.3	9.7	9.7	2.9	7.7	5.0
Students	Лечег	8	8.62	•	71.4	82.7	81.3	56.0	67.7	58.1	2.49	48.4	88.6
11 Stu	Frequently and Occasionally Combined	3	14.2	2,11	23.8	•	15.6	36.6	22.6	32.3	1.28	43.9	4.9
antae	Occasionally	8	8.7	3	15.2	7	4	5	19.4	6	10	22.0	5.0
Bookkeen	Frequently	8	5.5		9.8	7.0		15.2	3.2			22.0	1.4
	strebrogser lo redmunn	No	1795	242	105	185	32		31	31			140
	Tower on	8	8.9	6.6	6.4	8,0	0.0	3.8	2.3	5.7	£°4.	5.2	ተ•ተ
Students	ņeagl	8	80.2		81.9	78,3		4.29	81.8	0.09	58.7	20.0	84.7
I Stuc	Frequently and Occasionally Combined	8	13.0	10.8	13.1	13.6	13.3	33.9	15.9	34.3	37.0	8.44	10.9
epine,	Occasionally	8	6.7	8.1	4.9	6.8	6.7	17.2	11.4		13.0	19.0	5.1
Bookkeeping	Frequently	8	6.3	2.7	8.2	6.8	6.7	76.7	4.5	8.6	23.9		5.8
	strebrogsel to redard	.No.	631	111	122	323	25	186	र्भ	35	746		137
	rapide 90 : Fraquency of Office-Store Use Ltem 117 : Note:: receivable or notes payable*		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City-Suburban.	d. Rural	Worked as a bookkeeper				d. 2 years or more	book. jobs us- the book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

IT	No Answer	3	6.6	8.4	4.9	7.0	1.7	6.2	10.3	8.3	9.9	4.2	
	Лемет	8	70.8	•	9.49	•	72.7	0.64	62,2	51.4	_	44.8	
Respondent	Frequently and Occasionally Combined	3	20.6		30.5		25.6	8 भग	27.6			50.9	
Resp	Occasionally	8	13.4	4,01	16.7	14.7	12.2	4	17.9	24,3	32.1		
17	Frequently	8	9.2		13.8	8.6	13.4	19.1	9.6	16.0	18.2	24.4	
	Number of Respondents	No.	2064	695	426	771	172	849	156	144	165	377	
Ħ	Tewerh ov	8	5.3		3.8	4.3	3.1	5.8	6.5	3.2	•	6.6	5.0
Stydents	Лечег	8	77.7		9.79		78.1	53.4	67.7	61.3	•	44.0	82.9
11 Stu	Prequently and Occasionally and	ję,	17.0	10.7	28.6	18.4	18.8	40°8	25.8	35.5	4,58	49.5	15.1
eping	Occasionally	8	11.7	8.7		0	3.1	2	19.4	9	4	28.6	6
Bookkeep	Frequently	8	5.3	2.1	9.5	4.	15.6	13.6	6.5		0		6.
	Number of Respondents	No.	1795	242	105	185	32		31	31	袁		
	Ne Answer	8	7.8	13.5	5.7		1.3	7.0	6.8	8.6	6.5	6.9	7.7
Students	Лечет	8	76.5	77.5	77.0		84.0	52.7	63.6	62.8	37.0		81.0
I Stud	Frequently and Occasionally Combined	%	15.7	9.0	17.2		14.7	10.3	29.5	28.6	56.5	8° ††	9•भा
anton	Occasionally	8	8.9	6.3	.2	10.5	6.7	21.5	18,2	8.6			5
Bookkaaning	Frequently	8	6.8	2.7	0.6		8.0	18.8	11.4	20.0		0	
	strebrogsel to sedmul	No.	631	111	122	323	75		क्ष	35	92		137
16	requency of frice—Store Use tem 118: Cash short or over*		. Total Group	a. School Type	b. Large City	-	d. Rural	. Worked as a bookkeeper	a. Less than 6 nonths	b. 6 months to under 1 year	c. 1. year to under 2 years	30	

127 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally, Frequently and Occasionally, Frequently and Occasionally and No Answar is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner next and next in the indicated at the left of the column.

			_					_					-
	YewerA oN	T	a v	4	•	2 .	70						4
	Делед		202	•	•	- 6	33.1	65.1	70.5	68.1	67.3	5,95	
Respondents	Frequently and Occasionally Combined		16.2	12 5	4 (3 01	16.3			0		Г	Į
- E 1		K	100	40		α.	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	17.8		-		20.3	ł
All	Frequently	8	5.0	10	9.9	4	8.1	11.2	4.5	8.3	}	3	
	Mumber of Respondents	N.	7000	695	126	8	199	849	156	144	165	320	
	Yewena ov	4	5.3	•	4.8		0		9.7	3.2	2.9	5.5	
Students	Лелег	8	86.5	•	6.28		7.5	75.4	67.7	83.9	76.5	72.5	. 4
11 St	Frequently and Occasionally Combined	>	8.3	5.4	12.4	9.5	12.5	19.4	22.6	12.9	20.6	22.0	4.9
autaea	Occasionally	8	6.9		10.5	5.9	12.5	2	10				
Bookkeep.	Frequently	8	1.4	0.0	1.9	3.2	0.0	3.7	0.0	6.5	0.0	5.5	2.0
	Number of Respondents	Į,	1795		105	185	32	161	31	31	34	6	140
	YewanA eV	8	8.1		9*9		0.0	7.5	2.3	11.4	8.7	10.3	5.1
Students	Иечег	8	85.1	82.0	87.7	83.3	93.3	76.3	97.7	74.3	73.9	60.3	86.9
	Frequently and Occasionally Combined	8	6.8	5.4	5.7	7.7	6.7	16.1	0.0	14.3	4.71	89.3	8.0
Bookkeeping	Occasionally	8	9.4	5.4	4.1	4.3	5.3	10.2	0.0	17.4		15.5	9.9
Bookk	Frequently	8	2.2	0.0	1.6	3.4	1.3	5.9	0.0	2.9	4.3	3	1.5
	strebrogsef to Tedmul	No.	631	111	122	323	25	186	3	35	5	88	137
1	Frequency of Office—Store Use Item 119: Allowance for Depreciation*		1. Total Group	•	b. Large City	c. Small City—Suburban,	•	Worked as a bookkeeper	ress than months	o monti	1 year under 2	e Z years o	4. Worked in non- book. jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner near and not the column. All rates ner cent are rounded to the nearest tenth. at the left of the column.

1		11											
11	No Answer	4	9.9	8.2		7.0	0.6		9.0	8.3	7.3	4.5	-
	Ле́чег	8	9.62	8.11	77.0	81.7	83.7	ग ग9	82.7	4°29	8•49	6.45	
andente	Frequently and Occasionally Combined	\$	13.8	14.0	17.4	11.3	15.7	29.6	8.3	24.3	6	40.6	
Respon	Occasionally	3	9.6	9.7		8.3	11.0	19.8	5.8	17.4	4.61	26.5	
F	Frequently	8	4.2	4.3	6.1	3.0	4.7	9.8	2.6	6.9	8.5	14.1	
	Number of Respondents	No.	7902	569	426	722	172	648	156	कार	391	377	
	Tewern on		5.	7.4	8.4	3.8	0.0	5.8	9.7	9.7	5.9	4.4	4.3
Students	уетег	8	86.2		82.9	87.6	9006	72.8		74.2	7.49	70.3	90.7
11.55	Frequently and Occasionally Combined	8	8.5	9.9	12.4	9*8	19.4	21.5	6.5	16.1	4.62	25.3	5.0
autaee	Occ.astonally	8	9*9		9 * 8 i	7.5	7.6	16.2		9.7	26.5	17.6	4,3
Bookkeepin	Fredneutly	8	1.9	₹0	3.8	3.2	0.0	5.2	0.0	6.5	2.9	7.7	7.0
	Number of Respondents	No.	179/2	247Z	105	185	32	161	31	31	#E	16	140
	Ne Answer	8	7.8	12.6	2.4	8.7	0.0		4.5	8.6	8.7	8.6	† •†
Students	Иечег	8	85.1	82.9	186.1	83.6		72.0	93.2	71.4	ħ°29	56.9	92.0
I Stu	Frequently and Occasionally Combined	8	7.1	4.5	8.2	7.7	16.7	21.0	2,3	0.02	23.9	84.5	3.6
Bookkeeping	Occasionally	8	6.4	2.7	4.1	5.6	6.7	13.4	0.0	14.3	13.0	24.1	3.6
Bookk	I'requently	8	2.2	1.8	14.1	2.5	0.0	7.5	2.3	5.7	6.01	10.3	0.0
	strabrogsen to redmunit	No.	631	111	122	323	75	186	77	35	3	٢	-
	ble 93 : equency of fice-Store Use am 120 : lowence for Bad bts*		Total Group	School Type New York City	. Large City	. Small City Suburban.	l. Rural	Worked as a bookkeeper	1. Less than 6 months	. 6 months to under 1 year	1. 1 year to under 2 years	l. 2 years or more	on and and and and and and and and and an

129 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Anawer	4	6.7	7.6	425	7.8	1.2	6.2	9.6	8.3	7.9	4.2	
	Делед	7	4°52	75.5	72.5	77.6	78.5	57.9	62.9	56.9	58.8	53.3	
ndent			17.4	16.9	22.1	14.7	20.3	35.8	22.4	34.7	33.3	42.4	
Respond	Wifenothenno	*	10.8	•	13.0	9.9	12.2	21.12	16.7	25.7	23.6		
All	Frequently	8	9.9	•	8.9	14.8	8,1	14.7	5.8	9.0	9.7	22.5	
	Strabnoqean to redmink	No.	7902	569	9 24	1111	172	849	156	144	165	320	
	No Answer	8	6.0	7.9	5.7	4.3	3.1	6.8	12.9	2.6	5.9	17.7	5.7
Students	Дедег.	3	80.7		75.2		75.0	58.7	74.2	58.1	55.9	53.8	88.6
11 Sto	Frequently and Vesasionally and	8	13.3	6.6	0.61	13.0	21.9	35.1	12.9	32.3	38.2	41.8	5.7
anjue		8	8.5	7.0	12°4	9	6.3	0	6	9.	4.62	22.0	4.3
Bookkeen	LedneurJ	8	4.8	2.9	6.7	4.3	15.6	13.1	0.0	9.7			1°1
	Number of Respondents	No.	564	242	105	185	32	191	31	31	京	9	140
	Ne Answer	8	7.4	10.8	4.1	9.3	0.0	5.9	4.5	8.6	6.5	5.2	5.1
Students	Never	8	81.3	80.2	81.9	6.67	88.0	2.99	77.3	0.09	63.0	62.1	85.4
I Stud	Frequently and Occasionally Combined	8	11.3	0.6	13.9	10.8	12.0		18.2	31.4	4°08	32.8	9.5
outue	Occasionally	8	6.8	8.1	7.4	6.5	5.3	16.1	13.6			13.8	
Bookkeentne	Frequently	8	4.4	6.0	9.9	4.3	6.7	11.3	.5		10.9	19.0	3.6
	. Straponderf to Tedmunh	No	631	111	122	323	75	186	क्ष	35	3	58	137
	able 94: requency of ffics_Store Use ttem 121: Sales returns and allcrances*		1. Total Group	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	b. Large City		d. Rural		a. Less than 6 months	ËH	c. 1 year to		Worked in moook jobs with the book selection with the

sporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-r, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. For simplicity in really Combined, Never sub-group indicated

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No Answer	H	99	2.6	5.2	7.5	1.7	6.1	11.5	6.9	7 3	4.0	
Never	J	26.8	76.5	72.1	8.0	1	60.3	7.3	3.2	2.4		
Occentonally Combined	H	5	-	.817	6 78	.0180	66	-	-	3 62	-	
Frequently and	1	116	15	(2)	13	I	33	7 21			(41	
Occasionally	Y	10.	9.2	14.8	8.	12.2	19.9	16.7	22.2	20.6	20.	
Frequently	3	6.2	6.6	8.0	•	5.8	13.7	4.5	7.6	9.7	•	
Strebnoques to Tedauli	¥o.	2064	695	924	1111	172	849	156	144	165	377	
No Answer	8	6.2	8.3	5.7	4.3	3.1	7.3	16.1	9.7	5.9	4.4	5.7
Never	7	81.9	83.1	75.2	84.9	78.1	62.3	64.5	64.5	64.7	59.3	87.9
Frequently and Combined 19	7	1.9 [8.7	0.	8.		30.4	19.4	25.8	7	.3	6.4 8
g tilanotasoo0	3	7.8.1	5.8	3.311	•	9.4 1	19.4	4	1.	5	1	5.0.
Erequently	3	4.1	2.9	5.711	3.8	9.4	11.01	0	9.7 1	5.9 2	9	1.4
strabnoque 10 Tedawii	Mo	195	242	105	185	32			33	*	I 5	140
Toward of	8	7.6	11.7	4.1	9.0	1.3	7.0	9.1	5.7	8.7	5.2	4.4
Mever	M	81.8	80.2	•	4.18	39.3	66.7	81.8	0.09	5.95		6.98
Prequently and Scattered g	8	10.6 k			9.6		26.3	.1	34.3		b :	8.8
Cocasionally 5	3	7.4 []	8.1	13.11	5.6	•	18.8	.1	31.4	21.7		5.8
Frequently	3	3.2	0.0	3.31	4.0	4.0	7.5		2.9	13.0	1:	2.9
Number of Respondents	.No.	631	111	122	323	78	186	444	35		58	137
May 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Total Group	School Type New York City	Large City	Small City-	Rural	Worked as a bookkeeper	Less than 6 months	6 months to under 1 year	1 year to under 2 years	ż	Worked in non- book, jobs us- ing book, skills

131 orting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionand No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. the left of the column. or simplicity in repo ily Combined, Mever, ub-group indicated at

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	Neael	K	76.7	74 6	4 .	4	80.8		•	63.2		1	
2	Prequently and Occasional	T	7.27	4	de	O	þ		6	6.	6.	C	
	Occasionally	t	12.5	1			.611	4.	4.	.3	8	2	
	Frequently	t	0110	-		-	41	.8 19	9.	9.	2	5 2	
1	strabar of Respondents		1902	8	126 130	77 12		849 15			-	-	
		12	8	L.,,	18			7 8	5			44	3
	No Answer	1	 		4	3	0	4.	6.	6.	6	4.	4.
demt	Hever	-	82.4	82.2	•	85.9	81.3	64.4	71.9	74.2	67.6	57.1	87.1
11 84	Frequently and Occasionally Combined	-	12.8		18.1		∞	30.1	22.6	19.4	29.4	•	8.6
au you	Occasionally	-	8.2		11.4	5.9	9.4	18.8	22.6	-6	_ برن	9	, 6.4;
Bookke	Fredneutly	-	4.6	3.3		4.3	•	12.0	0.0	6.5		16:	2.1
974	stnebnogees to redamil	3	364	242	105	185	32	191	31	31	京	H	140
1	No Answer	~	7.3	10.8		8.7	1.3	5.9	6.8	5.7	6.5	5.21	4.4
ents	geaer.	8	82.7		2.8	82.0	•	68.3	84.1	65.9	3.9	3.	89.8
Stade	Prequently and Occasionally Combined	~	0.0	7.2 8	3.118		2.08	25.86	9.18	4.		1.45	5.88
Tanto	Occasionally	5	7.31	6.3	9.01	6.5	9.31	2	6.8	1.4 31	.91	t. 1 4	5.1
Pirke	Fredneutly	7	2.7	6.0		2.8	7.	8.1 17	2.3	0.0 31	8.7 10		0.7
ğ	strabnogses to redamit	0.	\exists		755	323	4	98	3	×	977	188	137
H	ë											202	- 4
	of re Use tation y		dino	School Type . New York City	City	City-		4		os to	to years	o	fobs us-
1	rable 96 : Frequency of Office Store Item 123 : Transporta on Sales (Delivery Expense)*		tal On	tool 1 W You	o edu			morked as bookkeeper	ress than months	2 M	nder 2	years	worked 1. book. 50 ing book
	rable Predu Predu Predu On S (Del Expe		J.	200 ° 8	\$ 2	500 (# ;		_	03,		d. 2	- A - A

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Grapher, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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9	Мечет		9/.	75.2	74.	84	82	59	73.	54.	73	8#	
dent	Prequently and Occessionally Combined		2	3.0	2.4	2 1	.3	8	5.7	3.5	6.0	3.0	
S S		H	1.11	18,		14	911 (35	116	3 28			
5	Occasionally	7	7.0I	11.0	12.2	9.1	9.9	21.1	13.5	24.3	17.6	•	
17	Frequently			.1	.5	9.	1 7	7	.2	2	.3	1	
11-			9	2	Ω	5		17	3	4		124	
	strebrogseff to redmutt.	No	4902	695	924	122	172	9 9	156	144	165	477	
П	yo yusnet	3	5.1	9.9		4.3	0.0	5.8	9.7	9.7	•	4.4	4.3
4		-	19	3 (2] : [1	0	. †		O	
Students	Never	7	82.	84.	79.	83.	78.	63.	•	77.	64.	•	o
35	Occasionally Combined	1	.2	.1	.2	4	6.	-	4,	6.9	4.		7
月	Frequently and		0 12	9 !	911	12	. 21			, 7. 12.		7 39	0. 5
offer	Occasionally	8	8.0	9.9	•	7.6	12.5	18.8	•	9.7	•	18.	5.6
Bookkeep			.3	5		6	. 4	0	0	.2	8	6	•
Ř	Frequently		7 1	2	5	77	6	12	0	3	8	20	0
	strebnoqseff to redmink	Ϋ́	1795	242	105	185	32	191	31	31	क्र	5	140
П	No Answer	3	7.6	3.8	•	9.0	.3	6.5	6.8	5.7		8.6	4.4
			81.	01 6		12	0	0) †	1	- 6	Ĺ	
ents	Делет		83.		82.	•	92.		86.		•	4	
Students	Occasionally Combined		.6	.3	.3	4.	7	9.	8.	9	0	2	7
H	Prequently and	Ĺ	8	9				22		2		13	
Dir	Occasionally	8	6.3	6.3		5.6	4.0	17.2	6.8	•	8.7	25.9	4
Bookkeentr			2	0	.5	.8	7	77	0	σ	7	-	2
Ä	Eredneutly		2	0	12	2	2	5	0	2	9	10	2
	Symples of Respondents	.No.	169	111	122	323	2,2	186	**	35	97	58	137
	8 5 *			1		•				to	52	more	us- us- ktills
			Group	80	City	City ban		as a		` >	2 8	6	207
	weeky of a succession of a suc			chool Ty	ge C	11 CH	덚	e pe keep	Less than months	6 months under 1	l year tunder 2	2 years	Po de de de de de de de de de de de de de
	roue 97 * requency of: rice_Store U tem 124 * ransportati n Purchases Freight-In)		Total	School Typ Mew York (Large	Snell Subur	Pural	Worked as bookkeeper	Les	e g and	1 y	8	Worked in book, joi ing book
	2255EE	1_		•	؋	ė	71		•	å	Ď	#	- 1

133 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

	No Answer	\ +	200	4	9		7.0	8.2		,		14 P	-
	Делец	1	RO L	4	20.0	Į.	87.8		•		• [2	
, and and	Frequently and Occasionally Sonbined		000	·		0	'n	25.3	~	-	C	1	
Per	Occeptone III	T	7.8	C	7	6.7	8.7	.1	8	80	5.2	F.	
1	Frequently	-	4.2	0 17	•	_	1.7	9.5	9.	6	1	H	
	strebrogsea to redamin	Z.	2064	YOY	125	122	172	849	156	75	165	2000	
	Yewsuh ol		6.5	7 11	•	5.4	•	7.9	12.9			14.7	5.7
Studente	Neage	L	86.3	0.98	82.9	89.7	81.3	73.3	4.77	80.6		2.69	
II St.	Prequently and Occasionally and	-	7.4	9.9	11.4	4.9	15.6	18.8	9.7			23.1	2.9
eeplos	Vi[snotes000	-	5.3	5.4	8.6		12.5	13.6	9.7	3.2		17.6	1.4
Bookkeen	Frequently	-	2.1	•	2.9	2.7	3.1	5.2	0.0	12.9	0.0	•	1.4
	strebrogses to reducif	نو	195	742	105	185	35	191	31	31	46	6	140
	Towert on	8	8.4	12.6	• • •	9.6	1.3	8.1	4.5	11.4	10.9	8.6	5.1
Students	Neage	>	86.1	•	85.2	85.1	6.96	75.3	93.2	77.1	71.7	60.3	92.7
I Stu	Occasionally and	8	5.5	4.5	0.6	5.5	2.7	16.7	2.3	11.4	17.4	31.0	2.2
Septor	Occesionally	>	3.6	2.7	9*9	3.1		10.8	2.3	5.7	6.5	24.1	1.5
Bookk	Fredneutly	3	1.9	1.8	•	2.2	0.0	5.9	0.0	5.7	10.9	0.9	0.7
	strebandseff to redamil	No.	631	111	722	323	25	186	\$	35		88	137
	raduency of Frice-Store Use Item 125; Collection Ex- pense (Exchange Expense)*		. Total Group	a. New York City	•		d. Maral	bookkeeper	months		under 2 year		book. Jobs us- lar book. skills

134 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates ner cent are rounded to the nearest tenth. sub-group indicated

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blegg :	87	Bookkeenin	Pening	P Spin	dents		83	Bookkeer	arjus	1 P	ndents		8:		Per	and cut		
Magastore Use commissions srned or aid*	mebandes to redam	requentiy	Ctanotesoc	cessionally and	2005	- Yusmer	naber of Respondent	.edneuçja	cestonally	equently and seasonstra	340E	Jonsuy (finebroques to redundent	.edneuţŢ	Tlanotaso	equently and cashing	Joh	yusnet
	M	ų.	20		N	N	υM	I.I	90			o _N	uM.	ત્ર્ય	9 0		•N	on
	Ma	7	3	\$	5	8	Ko	8	3	5	3	3	No.	3	*	>	~	7
Total Group	631	3.2	4.1	7.3	84.9	7.8	495	4.3	6.7	11.0	183.7	5.3	2064	6.6	7.8	14.4	79.2	6
School Type	23.2	7.6	2.7	4.2	83.8	10.8	250		7.0	110.3		4	yoy	7 0	8	2 91	1	1.
Large City	122	6.6	1 1	4	1	• •	105	2.9	1.	17.1	79.0	3.8	- 155 156	8.0	8		4.74	7
Small City Suburban.	323	0.0	77	8.9	83.0	0.0	185	0 7	3.0	α		7	8	7 7	9	9	6	7 6
Paral	75	2.7	•	•	92.0	•	35		0.0		87.5	þ	172	• •	• [•	E	84.3	1
Worked as a bookkeeper	186	8.1	9.1	17.2	75.3	7.5	161	12.0	17.8	N			6 8	14.8	15.4	30.3	•	5 8
Less than 6 months	44	2.3	2.3	4.5	88.6	6.8	K	0.0	12.9	12.9	74.2	12.9	156	3.8	6.4	10.3	•	10.3
6 months to under 1 year	35	5.7	•	14.3	•		31		9.7	તં	83.	~	166	•	13.0	1 4		
1 year to under 2 years	2	6.5	10.9	17.4	76.1	6.5	#	11.8	14.7	1 .	02	a	375		14.			•
	53	15.5	3	29.3	62.1	8.6	5		25.3	45.1	. I	4.4	200	24.7		45.1	51.2	2
Worked in non- book. Jobs us- ing book. skills	137	3.6	5.1	8.8	9.78	3.6	340	0.7	1.4	רימ		ŗ.						
:				4	•	·f		1		•1	•	j						1

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or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All mates her cent are rounded to the nearest tenth.

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П		П	5	9	?	in	7	80	wi	न	3		
	gensuy og				7	7		7	00	9		-} J	.
	Never	4	72.0	73.1	1.70	75.0	15.6	52.5	65.	61.1	53.9	45.	
rdent	Prequently and Occasionally Combined	3	21.3	20.3	20.4	17.8	23.3	¥2.6	26.3	31.9	41.8	53.0	
Rest	Cocsetonelly	\$	11.3	°9.8	15.0	10.2	12.8	21.3	16.7	21.5	23.6	21.0	
7	Frequently	3	0.01	10.5	13.4	7.5	10.5	21.3	9.6	10.4	18.2	31.15	
	Strabnogean to redmin	Ko	2064		426	777			156	144	165	322	
	No Answer	, ,	5.3	9.9	4.8	4.9	0.0	5.5	6.5	6.5	2.9	5.5	5.0
denta	Дедек	4	7.8	80.2	69.5	80.0	1.9%	53.9	67.7	64.5	58.8	42.9i	85.0
11 Sta	Prequently and Occasionally and	>	10.7	13,2	25.7	15.1	21.9	40 . 8	25.8	29.0	38.2	515	10.0
centine	Occasionally	3	0.6	7.0	2.5.2	8.1	4.6	20.0	22.6	16.1	4.6≥	17.6	7.9
Bookke	Frequentl	3	9.7	6.2	10.5	7.0	12.5	21.0	3.2	12.9	8.8	34.1	2.1
	Number of Respondents	No.	195	242	105	184	2	191	u	31	君	8	140
	No Answer	3	6.3	0.6	3.3	8.0	0.0	3.8	2.3	2.9	4.3	5.2	3.6
ents		3	9.6	78.4	80.3	0.87	7.98	61.3	77.3	1.77	4.45	4.8	85.4
I Stud	Frequently and Occasionally Combined	3	14.1	12.6	16.4	13.9	13.3	•	20.5	20.0	६॰ ए म्	50.0	
enfor	Occasionally	3	7.4	8.1	7.4	8	L	17	η•ττ	14.3	9.61	20.7	5.8
Bookkeenin	Frequently	3	1.9	5.4	9.0	5.9	9.3	17.7	9.1	5.7	21.7	•	5.1
	strebnoques 10 Tedawil	No.	631	111	122	323	K	787	4	35	797	58	137
	whe no fractions of the sea let it is becount Cash Discount)*		. Total Group	School Type	Te Cit	5. Small City.	d. Bural	Morked as a bookreeper	a. Less than 6 months	b. 6 worths to under 1 year	c. 1 war to	5	. Worked in non- book. Jobs us- ing book. Adilla

136 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Anguer is expressed only as a rate per cent of the number of respondents of the group or particup indicated at the left of the column. All rates ner cent are remained to the contract of the column.



П	No Answer	H	6.3	7.2	4.9	7.3	1.2	5.7	9.6	8.3	4.8	4.0	
	Лото	7	74.1	74.8	69.2	75.6	76.2	54.9	68.6	59.7	55.8	n-9n	
robert	Frequently and Occessionally and	9	19.7	18.0	25.8	17.1	22.7	39.5	21.8	31.9	39.4	8.64	
Ten.	Occasionally 0	7	11.1	6.6	13.8	10.8	11.0	21.6	14.7	2423	23.6	10.22	
7	Frequently		8.5	8.1	12.0	4.9	11.6	17.9	7.1	7.6	15.8	24.31	
	strebrogsed to redamil	Ĭo.	4502	695	436	1111	172	849	156	144	365	377	
	No Answer	3	5.7	7.0	5.7	4.9	0.0	6.8	9.7	6.5	2.9	6.6	5.0
deute	JOAON	3	78.7	91.4	70.5	80.0	7/8.1	55.5	74.2	64.5		1,5	85.0
H Str	Frequently and Occasionally and	5	15.6	11.6	23.8	15		37.7	16.1	25.0	41.2	48.4	10.0
anton	Occesionally	\$	8.7		15.2	8.6	6.3		५-टा	19. ⁴	26.5	18.	7.9
Bookto	Frequently	\$	6.9	₹•€	8.6	6.5	15.6	18.8	3.2	9.7	14.7	29.7	2.1
	stneknoques lo redmuk		195	g	105	385			32.	TE			140
	sevena el	8	7.0	10.8		80	1.3	5	4.5	5.7	6.9	6.	3.6
Jente	Nease	3	182.4	82.9	8	8	88.0	69	81.8	77.1	65.2		85
I Stav	Prequently and Occasionally and	8	10.6	6.3		11	10.7	25		17.1	28.3		10.9
perfor	Occasionally	4	5.7		2.5	6	4.0	1		17.1	15.2		5.8
Bookkeepin	Frequently	3	4.9	6.	9.0	E 7			4.5	0.0	13.0	24.1	5.1
	Number of Respondents	No.	189	111	122	X	7.5	186	\$	35	79	58	137
•	quency of fce—Store Use = 128 rchases Discount ash Discount)		Total Growp	School Type	Large City	Saberban.	. Rural	Worked as a bookkeeper	Less than 6 ronths	. 6 months to under 1 year	. 1 year to under 2 years	2 years or more	Worked in non- book. Jobs us- ing book. skills

137 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ily Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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Jenet	A oli	-	7.3	8.1	6.1	8.6	1.2	7.7	11.5	11.8	9.1	•	
3	DAON	8	82.7	80.8	5.3	83.5	1 4.8	71.1	82.0	4.69	7.0	63.4	
stonally Combined	8000		10.01		.2 17	9 8	.5 18	2 7	- 2	.7 6	.9	Н	
bus Litney		H	.5 10	11	21	3 7.	1 10.	7 21.	8 6.	2 18.	9 13.		
S Tilanote	800 ₀	>	9	6.9	1.70	5.	8.	13.	3.8	13.	10.9	[19	
neutly	Freq	2	3.5	4.2		2.6	2.3		2.6	5.6	3.3	12.	
strespondents	Jank	No.	7902	969	924	\mathcal{U}	172	648	156	144	365	377	
USMOL	A OM	5	6.0	7.9	5.7	4.9	0.0	7.3	9.7	12.9		5.5	5.0
stonally Combined of	Neve	8	85.7	85.5	•	88.6	9.06	• •	83.9	71.0	85.3		92.1
reforally combined of		8	7.3	9.9	9.5	6.5	4.6	19.4	6.5	16.1	8.8	29.7	2.9
atonally	500 0	3	4.4	4.5	6.7	3.2	3.1	11.5	6.5	3.2	8.8	17.6	2.1
w	oerī		2.8	2.1	2.9	3.2	6.3	7.9	0.0	12.9	0.0	12.1	7
stnebnoqseff to tec	Sauk	No	195	242	105	185	32	191	31	31	*	8	140
JONSU	A •N	3	7.9	9.6	16°h	6.6	1.3	7.0	6.8	11.4	8.7		5.1
20	Neve		87.0	84.7	91.3	84.5	93.3	79.6	1.06	74.3	4.08	7.07	91.2
stonelly and the property and the proper		3	5.0	η.	3.2	5.6	5.3	7	2.3	14.3	6.	\vdash	3.6
		3	3.0	3.6	8.0	3.1	5.3		0.0	14.3		10.3	2.9
ritentia Vitanora	eri -	3	2.1		2.5	2.5		5.9	2.3	0.0	4.3	13.8	7.
et of Respondents	Saul	Yo.	631	111	122	323	75	186	**	35	9	58	137
able 102 : requency of Pfice-Store Use tem 129 : Notes Reveivable Discounted*			. Total Group	a. School Type a. New York City	b. Large City	Satur Satur	d. Rural	•	Less that months	b. 6 months to under 1 year	6. 1 year to under 2 years	6	non- se us- skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

\prod	No Answer	9	6.9	7.8	7.5	7.0	1.2	6.7	9.6	8.3	9.9	5.6	
	Mevet	_	76.9	79.0	9.31	77.0	78.5	61.2	71.8	9.49	63.6	1.42	
ondent	Frequently and Occasionally Combined	3	16.2	13.3	19.7	16.0	20.3	32.0	18.6	27.1	29.7	40.3	
1 Respon	Occasionally		8.5	6.6	8.2	8.7	16.3	16.0	8-टा	13.9	16.4	18.0	
ALI.	Frequently	8	7.7	6.6	11.5	7.3	4.1	16.0	5.8	13.2	13.3	22.3	
	Number of Respondents	No.	2064	695	924	771	172	648	156	144	165	377	
П	No knawer	8	5.9	7.0	7.6	4.3	0.0		9.7	6.5	2.9		5.0
Students	Never	8	45.4	84.7	76.2	83.8	78.1	6,49	67.7	4.77	73.5		87.9
II St.	Prequently and Occasionally and	}	11.7	8.3		11.9	21.9	28.3	22.6	16.1	23.5	36.3	7.1
white	Occasionally	8	6.7	5. h	8.6	6.5		15.2	22.6	3.2		16.5	5.0
Bookkeyn!	Frequently	8	2.0	2,9	7.6	ካ•ና	7.6	13.1	0.0	12.9	5.9	19.8	2.1
	Streber of Respondents	No	195	242	105	185	32	161	31	31	*	Б	
	Ne Answer	8	7.1	11.7	4.1	8.0	1.3	5.9	4.5	5.7	9.		3.6
Students	Neast	3	82.3	7.48	80.3	80.8	88.0	48.3	84.1	65.7	ħ°29	56.9	84.7
I Stat	Frequently and Occasionally and	8	9.0 1	3.6	15.6		10.7	25.8	11.4	28.6	26.1	36.2	
enthe	Occasionally	8	2.0		7	5	6	11,3	4.5	14.3		12	6.6
Booke	Fredneutly	3	5.5	6.	10.7	6.2	1.3	14.5	6.8	14.3	10.9	24.1	5.1
	stasbangsen to redamil	No.	631	111	122	323	75	186	1747	35	2	58	137
	ble 103 % requency of Pice—Store Use cm 130 % Cost of Goods Sold**		. Total Group	School Type a. Mew York City	b. Large City	Suburban.	d. Rural	. Worked as a bookkeeper	R. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	ø	. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent and mandalate the left of the column.



_		1	~	O.J.	<u>~</u>	3		-1	-1	m	001	9	
	No Answer		20.3	25.2	22.	17.	ထ	22.1	23.1	24.3	21	22	
	Never,	3	5.69	65.4	7.79	72.1	76.7	61.1	0.99	58.3	65.5	78 9	İ
emts	Occasionally Combined	\vdash	10.4	4.6	4	10.6		16.7	10.9	17.4	•	9.6	
Respondents	Frequently and		5.5 10	2	2 10			7	5.8 1	9.0		3	
A11 Re	Occestone 112	3		5	5							10	
1	ⁱ ?requently	3	6:4	4.2	4.9	5.6	5.2	8.4	5.1	8.3	7.9	9.	
	StrebnoqseA to redamil	No.	2064	695	924	771	172	849	156	144	165	428	
	No knawer	8	22.3	28.5	26.7	14.6	6.3	29.8	19.4	41.9	29.4	28.6	20.7
Studente	Ле че т	8	71.3	6,49	9.19	78.9	87.5	61.3	71.0	35.5	67.6	0.79	69.3
· I	Frequently and Occasional	3	6.4	9	Н	2	.3	8.9	9.7	22.6	2.9	4.4	10.0
The II	Carried county again and again and a description in	3	2.8	3.3	6		0.0	4.2	6.5	9.7.8	0.0	2.2	3.6
Bookkeent n	Frequently	8	3.5	3.3	2.9	တ	6.3	4.7	3.2	12.9	2.9	2.2	4.9
	Number of Respondents	No.	195	242	105	185	32	191	31	31	表	8	340
T	Ne Answer	8	18.5	27.0	17.2	18.6	8.0	20.4	18.2	25.7	η. ΔΙ	24.1	20.4
donte	Деле г.	\$	74.5	ħ.69	75.4	73.h	85.3	7.99	70.5	60.0	9.69	60.3	71.5
7 St. 12	Prequently and Occasionally and	8	7.0	3.6	7.4	8.0		12.9	11.4	14.3	13.0	15.5	8.0
and no	Occesionally	3	4.3	2.7	4.1	4.6	5.3	6.5	4.5	5.7	6.5	8.6	6.6
Rechesent	Frequently	8	2.7	6	3.3	4.8	1.3	6.5	8.9	8.6	6.5		1.5
	Number of Respondents	No.	631	111	122	323	75	186	क्ष	35	947	58	137
	ble 104 : requency of ffice-Store Use ffice-Store Use*		Total Group	School Type Mew York City		Small Ctty-	Rural	Worked as a bookkeeper	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2 years or more	Worked in non- book. Jobs us- ing book. skills
	Fig.		. To	3	,	v) -1	d. H	* * *	H . E	9 ° q	6.0	d.	まなさ

140 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

100 100	T	***************************************		5		•	•	3		6.	63	•	3	
1000 1000		No Answer	19	Н	6	Н					8	-	-	-
### Manhoer of Respondents ### 22.2 22.2 22.2 22.2 22.2 22.2 22.2		иелег Пелет	8	. •	•	_	_		35.1	•	•			
### 12.7 11.4 24.7 11.4 27.7 11.4 27.7	dent	and the second s	5		13.9	15.4	1.4	12.5	3.6	i	0.0	. •		
### 1900 Parish P	actor			Ц		Ы			8				L.	
Polyter 1 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4	Vicantonally	3	\vdash	-	Н		-					6	
223 11, 4 24, 1 24, 2 24, 2 24, 2 25, 2 24, 2 25	7	Erequently	B				•				29.9	38.4	58.4	
### 1 Sold and a line of Respondents 19 19 19 19 19 19 19 1		Mumber of Respondents	No.	7902	569	924	722	172	849	156	144	165	377	
Pooktearing Publisher Structure St		No knawer	8	•			•			•	•			7.9
1000kearule Special	pdents	Never	8	62,1	60.7	59.0	64.3	•						63.6
Bookeants 1000 100			8	29.3		32.4	30.3	31.3	54.5		51.6			28.6
## 122 22 22 24 4 4 4 4 4 7 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Sarine	Occasionally	8	8.6	9.5	12.4			15.7	6.5	19.4	4°62	14.3	10.7
12. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	Bookk	Frednently	8	19.5	17.4	20.0	1,12	25.0	38.7	25.8	32.2			17.9
23. 12. 12. 14. 14. 17. 22. 12. 13. 0 66. 7 7 7 8 8 68. 66. 7 7 7 8 13. 0 60. 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		Number of Respondents	No.	195	242	105	185	32	191	TE	31	क्र	5	140
# 13.0 60.0 42.0 9.0 11.0 12.0 13.0 00ccsstons11y Combined 19.0 13.0 13.0 13.0 13.0 13.0 13.0 13.0 13		Newsor	8		•	4°L	•	1.3	6.9	8. 9		_	_	
streamondents of Humber of Respondents in the spondents of the spondents o	ents	Neagl	8	67.0	L*99	69.7	63.8	77.3	4° E4	59.1	45.7			•
Trequently Signature of Respondents Signature of Respondents Signature of Respondents Signature of Signature	I Stud		8	1 9	21,6	23.0	•			34.1	42.9	60.09		27.7
atnepnoteent to redmining 20 日本 20	ange	Occasionally	3		•	7.4	9.6	5.3	12.4	•	20.0	0	9	
atnehmore of Respondents Sa Tanhan of Respondents A A A A	Bookk	Fredneutly	8	16.0	17.41	-			1 •		22.9	47.8		13.9
re Use re Use re Use roup Type ry City City an as a per han 6 1 year to 2 years 6 or more in non-	1	atnabnoqean lo TadmuM	No.	631	111	122	323	75	186	1747	35	35		137
requency of frice-Store Use 132; Les 132; Lotal Group School Type School Type School Type City Suburban Gural Worked as a bookkeeper hookkeeper hookkeeper hookkeeper to under 2 years or Worked in no worked in no	. 301	osits		otal Group	School Type New York City	Large City	Small City Suburban	Rural	Worked as a bookkeeper	c	is t		6	in no loos u ke sk

141 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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		T.	100			5		٦, ١			6		
	No Answer	1	12	177	112.		9	140	15.	18.7		12.	-
	Делег	1	8.89	69.2	6.99	70.2	66.3	51.7	65.4	56.9	53.9	.3.0	
ondent		7	18.7	9		18.3	2	φ	19.2		32.1	.3	
Resmo	Occasionally	t	7.3	6	8.2	1		6.	6.4		٦.	6.	
M	Fredneutly	1	7-1	2.6	6.	2	3	•	ω	0	0.0	29.4	
	Strebnoqeef to TedawN	N. C.	2064 11		426 12	77 17	1		156 12		165 2	1-1)]
	No Answer	8	2	3	.5	2	6.3	5	7.	7.	<u></u>	2	0
ots	and the state of t	8	6 11		6 7		-		3 29.4	ii		8 :13	7 10.0
Studente	Occesionally Combined	1	13	172	72.		78.1	i	61.3	l {	79	53.	75.7
11 0	Frequently and	3	7 14.7	•	5 18.1	7	15.6	5 27.7	7,19.4	129.4	26.5	33.0	14.3
Bookkeentr	Occasionally	8	9	, ~	9.	Ų	3.		0	12.5		15.7	7*9
Book	Eredneuffl	8	8.0	9*9	8.6	8.6	12.5	15.2	9.7	6.5	900	17.6	7.9
	Number of Respondents	No.	1795	242	105	185	35	191	3	33	\$	5	140
	Ne Answer	8	12.5	18.0	11.5	11.1	12.0	15.6	13.6	22.9		17.2	13.1
Students	Иеver	8	6.57	6.82	5.62	75.5	2.47	59.1	77.3	1.77	58.7	3.1	9*9/
I Stud	Prequently and Occasionally and	8	11.6	8.1	0	13.3	.3	25.3	9.1	20.7	4		10.2
epire	Occasionally	3	8.4	6.3	1.6	5.3	5.3	9.1	2.3	5.7	8.7	17.2	5.1
Bookkeentre	Liteuper [¶]	8	8.9	3.8	7.4	8.0	8.0	1691	6.8	14.3	7.12	22.4	5.1
	* Number of Respondents	No.	631	111	122	323	75		44	35		58	137
	able 106 : requency of frice—Store Use tem 133 : roof of cash form		. Total Group	School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	CGS .	a. Less than 6 months		c. I year to under 2 years	K	. Worked in non- book. Jobs us- ing book. skills

for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	Tewera on	-	9.1	10.4	9.6	8.9	1.8	8.0	12.8	11.1	8.5	15.3	
	Neage	8	9.79	67.9	63.8	68.5	13.1	1,6,1	54.7	55.6	12.1	1.98	
ondent	Prequently and Occasionally and		23.3	to	ìi	9	1	89	22. h	33.3	767	52.6	
1 Reso	Occasionally	•	9.2	9.8		***			13.5	11.8	17.7	18.3	
7	Frequently	8	14.1	11.9	16.0	74.4	17.0		9.0	22.5	31.7	1.0.3	
	Mumber of Respondents	No	2064	695	924	m	172	849	156	144	165	377	
	No Answer	8	9.6	12.8	10.5	6.5	0.0	9.9	12.9	16.1	2.9	8.8	
Studente	Nease	8	72.3	72.7	71.4	71.4	78.1	50.8		54.8	17.1	46.2	76.4
11 St	Frequently and Occasionally Combined	3	18,1	14.5	18.1	22 . 2	21.9	39.3		29.0	50.0	45.1	3.12.9
eemine	Occasionally	8	8.7	8.3	5.6		6.3	φ	4	6.5	3	18.7	
Bookkeep	Frequently	3	7.6	6.2	9.8	13.0	15.6	22.5	3.2	22.6	26.5	76.4	3.6
	Mumber of Respondents	No.	195	242	105	185	32	191	31	31	龙	16	140
	No Answer	8	10.3	15.3	8.6	10.5	2.7	10.8	9.1	14.3	10.9	10.3	8.0
Students	Делеь	8	77.7	73.9	16.2	77.4	86.7	56.5	79.5	0.08	0.03	16.2	33.9
I Stu	Frequently and Occasionally and	8	12.0	10.8	13.9	12.1	10.7	32.8	11.4	25.7	39.1	53.4	8.0
Bookkeepine	Occasionally	3	5.7	8.1	6.4	5.3	5.3	16.1	9.1	14.3	17.4	22.4	2.9
Bookk	Frequently	8	6.3	2.7	0.6	6.8	5.3	16.7	2.3	17.04	21.7	81.0	5.1
	Mumber of Respondents	No.	631	111	122	323	75	186	君	35	97		137
	Me 107 : quency of lce_Store Use 134 : k Reconciliation tement*		Total Group	School Type Wew York City	Large City	Suburban.	- Rural	Worked as a bookkeeper	Less than 6 months	of months to under 1 year	. I year to under 2 years	. 2 years or more	Worked in non- book. Jobs us- ing book. skills

143 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	zewana oli	1	12	4.6			ó	H		13.9	0		1
ta	MOVER CALLESTON		13:2	76.1	69.7	76.8	177.9	56.4	73.7	61.1	57.0	47.5	
condent		L	15.4	74.6	20.4	13.4	15:7	32.5	10.9	25.0	33.3	42.	
All Best	Occestonelly	1	\$	7.2	L	7.5		15.8	7.9	15.3	17.6		
	Frequently	-	3	7.3		5.8	8.7	16.7	4.5	9.7	15.8	24.9	
	Number of Respondents	ž	7902	769	924	144	172	849	156	100	1	22	
	Toward on	>	1,7	8.3		6.5	0.0	8.4	12.9	1		1:2	5.0
Students	Лелех	8	BI.7	81.4	77.1	84.3	84.4	63.9	77.4	į.	•	57.1	89.3
11 84	Frequently and Occasionally Combined	5	11.2	10.3		9.2	15.6	1 27.7		•	6	Γ	2
entage	Occasionally	-	5.5		9.	6•4	0.0	13.1		2	~	17.6	
Bookkeen.	Frequently	8	5.7	4.5	7.6	4.3	15.6	14.7	3.2	2.6	9.02	17.6	2.1
	Mumber of Respondents	Ş	564	242	105	185	32	191	31	31			
	rowana ol	8	10.1		8.2	10.2	5.3	11.8	15.9	14.3	5.9	12.1	8.0
Students	Деле	8	81.5	77.5	80.3	81.4	89.3	65.6	79.5	9.89	7°92	21.7	86.9
I Stan	Prequently and Occasionally Combined	8	8.4	7.2	11.5	8.4		22.6	4.5	17.1		36.2	
Gentine	Occasionally	3	4.3	2.7	6.4	5.0	2.7	11.3	2,3	8.6	15.2		2.2
Bookk	Frequently	3	4.1	4.5	9.9	3.4	2.7	11.3	2,3	8.6	10.9		2.9
	Number of Respondents	.No.	169	111	122	323	25	186	書	35	947		137
2000	Frequency of Office—Store Use Item 135; Schedule (chart) of General Ledger Accounts* (titles and numbers)		1. Total Group	School New K	_	Suburban.	. Mural	# _		b. 6 months to under 1 year	•	d. 2 years or more	to Worked in non- book. Jobs us- ing book. skille

144 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All reter nor new annual to the column. All rates ner cent are rounded to the nearest tenth. at the left of the column.

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П	No Answer	7	7.04	7.6	8.5	7.9	1.7	6.9	12.2	8.3	6.1	5.3		
	услед.	,	72.3	73.9	67.4	72.2	4.77	50.2	67.3	52.8	45.5	13.5		
radent	Frequently and Occasionally Combined	5	20.3	18.4	24.02	19.8	20.3	42.9	20.5	38.9	48.5	51.2	•	
Copses.	Occasionally	7	12.6	8.4	11.5	10.2	1.8	19.3	10.9	27.8	3.62	1	·	
T.	Frequently	3	10.6	10.1	12.7	9.6	1222	23.6	9.6	11.1	24.8	34.0		
	Number of Respondents	No	5064	569	426	144	172	648	156	क्तर	165	377		
	Tewarh on	8	9•9	8.3	4.8	5,9	3.1	7.9	12.9	12.9	0.0	9.9	4.3	
Students	Деле	8	80.0	80.2	0.67	80.0	81.3	57.1	71.0	51.6	50.0	57.1	90.0	
1 8	Occasionally and Prequently and	7	13.5	11.6	16.2	14.1	15.6	35.1	7,16,1	35.5	50.0	36.3	5.7	
anjus	Occasionally	3	7.6	7.4	9.5	7.6	3.1	18.8	9.7		32.4	14.3	4.3	
Bookkeen	Frequently	7	5.9	1.4	2.9	6.5	12.5	16.2	6.5	_	17.6	22.0	104	
	Number of Respondents	To	195	242	105	185	35	161	n	33	**	5	150	ą.
	Ne Answer	8	8.4	686	5.11	8.7	0.0	6.9	9.1	5.7	£*7.	10.3	7.3	, ,
Students	Never	8	79.2	7*84	76.2	78.0	2006	59.7	75.0	2.09	63.0	1,3,1	83.9	
I Stud	Frequently and Occasionally Combined	8	12.4	11.7	12.3		9.3	33.3	15.9		9-8	9	8.	
soloe,	Occasionally	3	6.2	4.5	9•9	7.4	2.7	15.6	23.4	25.7	15.2		5.8	
Bookkeanin	Frequently	8	6.2	7.2	5.7	5.9	6.7	7.71	4.5	8.6		34.5	2.9	
	Number of Respondents	No.	631	111	122	323	75		44	35	3		137	
	Tice-Store Use rail Balance*		otal Group	School Type . New York City	Large City	Suburban.	Rural	Worked as a bookkeeper	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2	Worked in non- book. Jobs us- ing book. skills	ı
	ration of the state of the stat		· To		P.	ខ្លួ	4.3	<u>بۇ</u> يۇ.	4 4	ह ७ •		d. 2	383	

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145 For ethplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Schools and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All reter ner cent are remised to the column.

	HonenA off	7	10)	8.1	623	7.7	2.9	607	12.2	7.6	9.1	3.2	
	делоъ	4	70.8	69.7	68.1	71.9	76.7	48.6	67.9	1.54	1.67	42.4	
andemt	Prequently and Occasionally Combined	5	22.1	22,2	_	5	20.3	44.6		2	41.8	35.4	-
1 Perm	Occeatonally	4	7.07	11.1	12.9	9.9	7.6	20.8	10.9	27.8	18.2	22.5	
Y	Frequently	\$	11.64	11.1	12.7		12.8	23.8	9.0	13.4	23.6	31.8	
	Number of Respondents	No.	2064	695	456	721	172	849	156	144	165	377	
	zensuy cz	8	6.2	8.3	3.8	5.4	3.1	6.8	12.9	9.7	0.0	4.4	5.0
ndents	Лелег	3	78.5	75.6	74.3	83.2	81.3	56.0	64.5	51.6		51.6	85.7
11 85	Frequently and Occasionally Combined	3	15.6	16,1	121.9	11.6	15.6	37.2	1	788.7	11.2	8.17	9.3
au fae	Occasionally	3	9.	8.7	7.6	7.6	0.0	18.8	1-	16.1		6.02	
Bookkeen	Fredneutly		8.0	7.4	14.3	3.8	15.6	18.3	6.5	22.6		20.9	
	strebrogseff to Tedmuff	No	1795	242	105	185	32	161	31	31	**	5	140
	Ne Answer	8	8.2	13.5	9•9	8.7	1.3	8.6	11.4		9.0I	3.4	5.1
dente	уелес	8	1.667	73.9	0°22		86.7	53.2	70.5	12.9	6.08	89.7	81.8
I Star	Frequently and Occasionally Combined	8	191	12.6	7°91	16,1	12.0	38.2	18.2	45.7	28.3	56.9	13.1
and me	Occasionally	3	6.7	8•1	7.4	8.0	2.7	17.2	8•9	31.4	6.01	20.7	9.9
Brokkeentr	Frequently	3	8°/	4.5	0.6	8.0	6.3	21.0	11.4	14.3	7-21	36.2	9.9
	Mumber of Respondents	.No.	169	111	722	323	26	186	श्व	35	947	85	137
	requency of Frice-Store Use Item 137: Worksheet*		1. Total Group	2. School Type a. New Tork City	b. Large City	o. Small City Suburban.	d. Rural	 Worked as a bookkeeper 	a. Less than 6 nonths	b. 6 months to under 1 year	c. 1 year to under 2 years	6	n n bg 1

146 porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-All rates ner cent are rounded to the nearest tenth. column. at the left of the For simplicity in really Combined, Mever sub-group indicated

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П	Jeneuy ok	1	7.6	₹.8	7.5		2.3		12.2	9.7		6.6	
	Never	-	B. 4	0.28	77.7	0.28	85.5	4.69	78.8	74.3	68.0	63.4	
vdent	Frequently and Occasionally Combined	-	11.0	9.7	14.8	6.6	12.2	22.7	9.0	16.0	25.5	30.0	•
Respond	Occasionally	-	9.9	6.3	8.9	5.3	7.6	13.0	5.8	17.77	14.5		
P	Frequently	8	4.4	3.3	5.9		4.7	9.8	3.2	4.9	10.9	13.8	
	Number of Respondents	Zo.	7902	569	426	122	172	<i>6</i> ₩8 .	156	144	591	377	
	No Answer	8	9.9	8.3		5.9	0.0	7.9	12.9	12.9	0.0	5.5	5.7
Students	Делег	8	87.9	₹88	85.7	88.1	9.06	78.0	83.9	90.6	4.67	74.7	93.6
11 St	Frequently and Occasionally Combined	2	5.5	3.3	8.6		9.4	14.1	3.2	6.5	20.6		0.7
sector	Occasionally	8	3.4	3.3	5.7	2.7	0.0	8.4	3.2	3.2	11.8	12,1	0.7
Bookkeen!	Frequently	8	2.1	0.0	2.9	•	ካ•6	5.8	0.0	3.2	8.8	7.7	0.0
	strebnogass to radmik	, <u>6</u>	195	387	50.	185	32	191	32	31	*	5	140
	Ne Answer	8	8.1	9.6		9.0	2.7	7.5	9.1	4.11	6.5	6.9	5.8
Students	Ислег	8	9,48	82.0	85.2	2°48	89.3	72.7	77.3	77.1	ħ°29	67.2	89.8
I Star	Frequently and Occasionally Combined	8	7.3	8.1	η· <i>L</i>	6.8	8.0	₹°02	13.6	17.4	26.1	25.9	17° 1
Bookkeaning	Occasionally	8	6.4	η*5	3.3	5.3	5.3	12.4	9.1	4.11	13.0	13.8	प *प
Book	Frequently	8	2.4	2.7	1.4	1.5	2.7	8.1	4.5	0.0	13.0	15.1	0.0
	Number of Respondents	.No.	631	111	122	323	75	186	121	35	746	58	137
. 111	requency of ffice-Store Use tem 138: epartmental State- ment of Gross Profit*		• Total Group	. School Type a. New York City	o. Large City	o. Small City Subarban.	d. Rural			b. 6 months to under 1 year		d. 2 years or more	. Worked in non- book. Jobs us- ing book. skills

147 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	YewsnA ol	7	6.9	7.9	9.9		1.2	6.1	11.5	9.6	6.1	3.7	
	Read		70.5		75.4	79.2	84.3		73.1	65.3	66.1	62.6	
rolents	Frequently and Occasionally Combined		13.6		1.8.	13.4	14.5	27.9	15.4	25.7	200	33.7	÷
Pesty	Occessonsily	T	7.8	9.9	5.6		9.3	15.2	10.9	17.4	14.5		
17	Frequently		5.0	1,3		5.8	5.2	12.7	4.5	8.3	13.3	17.2	
	Strabnoques to redamin	3	7000	69.	924	200	172	849	156	144	165	377	
	Yearna ou	-	5.9	4 .	4.8	6.4	0.0		9.7	12.9	•	3.3	5.0
Studenta	Never	•	86.2	•	82.9	85.9	9.06	74.9	74.2	67.7	8		4.16
お口	Prequently and Occasionally Combined	>	8.0	5.0		9.2	4.6	20.0	16.1	19.4	17.6	22.0	-
gentra	Occasionally	>	5.0	•	2.6		3.1	12,6	12.9	12.9	4	14.3	2,1
Bookkeen	Frequentiy	-	3.0	1.7	4.8		6.3	7.3	3.2	6.5	8.8	7.7	104
	strabrogses to redamit	, (2)	195	2,52	105	185	25	191	31	31	**	9	140
	YevenA el	8	8.1	12.6	•	4.8	1.3	6.9	9.1	11.4	5.5	5.2	5.8
Students	Never	8	83.7				88.0	72.0	79.5	68.6	78.3		86.9
1.82	Frequently and Occasionally Combined	8	8.2	4.5	0.6	8.7	10.7	21.0	11.4	20.0	15.2	34.5	7.3
Surges	Occasionally	>	9*4	2.7	1.4	5.0	6.7	10.2	6.8	14.3	6.5	13.8	5.8
Bookkeanin	Frequently	3	3.7	1.8	6.4	3.7	4.0	10.8	4.5	5.7	8.7	20.7	1.5
	Number of Respondents	No.	1631	111	122	323	25	186	喜	35	94	58	137
ble 112 s	requency of [fice_Store Use Lem 139: rofit and Loss Statement (Income Statement)*		. Total Group	 School Type New York City 	b. Large City	s. Small City Suburban.	1. Rurail		n. Less than 6 mouths	b. 6 wonths to under 1 year	under 2 years	1. 2 years or more	book. Jobs us-

148 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Surginally and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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П	No Answer	4	त्र	8.1	9.9	. •	1.2	4.9	11.5	10.4	रिषु	क्ट	
	Never	H	76-3		71.6	76.8	7.18	₹8.4	70.5	54.2	57.0	ल्य	
dente	Frequently and Combined	4	16.7	.7	-		4	34.3	17.9	35.4	ਰ	-4	
Respon	Occasionally	4	1.6		571	8.2	3	17.4	10.9	22.9	मण्डा	1	į
A	Fredneutly	3	7.6	6.2	10.3	7.3	8.1	16.8	7.1	12.5	30.6	20.2	
	Number of Respondents	Ĭō.	2064	695	924	m	172	860	156	1 2 2	165	322	
H	No Answer	3	6.7	8.7		5.9	0.0	6.3	9.7	16.1	0.0	3.3	4.9
iente	Zeael	7	4.18	95.28	77.1	81.1		63.4	58.1	51.6	67.6	17.12	87.1
कृत्यु 1	Prequently and Occasionally and	3	11.9	8.7		13.0	12.5	29.3	32.3	32.2	17 CE	25.3	4.9
8	Vilanotes:50	2	7.1	5.8	12.4	7.0	0.0	17.3	22.6	12.9	20.6	16.5	4.3
Bookkeent	Fredneutly	>	4.8	2.9		5.9	12.5	12.0	9.7	19.4	11.8	8.8	2.1
	strabnoques to redamik	ř.	495	242	105	165	35	191	32	31	報	g	140
	No Answer	>	8.1	12.6		8.7	0.0	7.5	9.1	11.4	6.5	6.9	5.8
Students	Делец	8	81.9	η·82	81.9	81.1	90.7	66.1	81.8	65.7	63.0	• •	86.1
I Stand	Frequently and Occasionally Combined	3	10.0	0.0	10.7		9.3	•	9.1	22.9	7.05	-	8.0
entine	Occasionally	3	5.4	6.7	4.9	9.5	2.7	12.4	8*9	17.1	13.0	1	5.8
Bookke	Andreadh and annual annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual and annual annual and annual annua	>	9.4	1 8	5.7	97	6.7	14.0	2.3	5.7	17.4		•
	Number of Respondents	2		111	122	322	X	186	श्री	35	797	83	137
	requency of frice-Store Use tem 140: Balance Sheet (Statement of Financial Condition)*		1. Total Group	2. School Type	b. Large City	Sub-	d. Kural		a. Iess than 6 months	b. 6 months to under 1 year		1	Worked in no book. Jobs u ing book. sk

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are appended to the nearest tenth.

	No Answer	1	8.6	9.5	8.0		2.3	9.0	12.8	11.8			
	yeast,	7	9.6	80.8	I., •	6.	6	66.7	9.		-	62.9	-
3	Occestonally Combined	+	8	8	0 777		18 B	-	9.6	-		0.0	
- Paras		1	Ė	6	15,		12.	24.				Ļ,	
P	y[[sqotsap00	<u> </u>	3	5.8	9.4	4.9	6.6	14.41	7.1	10.4	17.0		
IL A	Frequently	3	4.7	4.2	5.6	5.2	2.9	10.0	2.6	7.6	10.3	13.5	
	Strebnoques to Tedmuk	No.	2064	695	426	777	192	849	156	144	164	also a	
	No knawer	>	7.8	9.6	6.7	7.0	0.0	6.6	12.9			8.8	5.7
Studente	уелес	>	9.48	85.1	81.9	83.8	93.8	72.7	η·11	77.0	67.6		7.06
17 St.	Frequently and Occasionally Combined	3	7.6	5.0	11.4	9.2	•	18.3	9.7	191	26.5	18.7	3.6
ST FES	Occasionally	5	5.1	1.4	7.6	5.9	0.0	12,6	9.7	. 6.9	7.6	14.3	2.1
Bookkeent	Frequently	8	2.5	0.8	3.8	3.2	6.3	5.8	0.0	9.7	8.8	4.4	ग॰ र
	Number of Respondents	No.	1795	242	105	185	35	191	31	16	*	Б	140
	Ne Answer	8	8.9	11.7	4.7	6.6	2.7	9,1	11.4	7.11	8.7	8.5	6.6
Students	Neagl	8	84.8	82.0	87.7	83.3	7.06	73.1	79.5	82.9	9.69	63.8	89.1
I Star	Frequently and Occasionally Combined	8	6.3	6.3	4.9	6.8		17.7	9.1	5.7	2.7	27.6	4.4
enfine	Occasionally	\$	4.6	3.6	2.5	5.3	6.7	11.8	6.8	5.7	13.0	17.2	य य
Bookkeenin	Frequently	3	1.7	2.7	2.5	1.5	0.0	5.9	2.3	0.0	8.7	10.3	0.0
	Number of Respondents	No.	631	113	122	323	75	186	\$	35		58	137
	rable 114 : Frequency of Office—Store Use Item 141 : Comparative Finan- cial Reports*			2. School Type a. Hew York City	b. Large City	o. Small City Suburban.	d. Biral	6		b. 6 months to under 1 year		2 years or	book, Jobs us- fre book, skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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Π	No Answer	4	7:	7.8	7.0	₽.₽	2.3	7.5	12.2	11.8	6.1	5.3	
	Never	8	79.2	79.3	76.3	79.9		63.3	73.7	61.1	63.6		•
andenta	Frequently and Occasionally Combined	3	13.4	13.0	16.7	11.7	14.5	29.5	14.1	27.1	30,3	35.8	•
1 Perm	Occasionally	3	7.7	7.3		7.1	8,1	16.1	10.9	18.1	20.6	15.6	
To the second	Frequently	8	5.7	5.6	7.5	4.5		13.1	3.2	9.0	9.7	20.2	
	Number of Respondents	No	4902	695	924	1111	172	646	156	144	165	377	
	No Answer		9.9	8.3	4.8	5.9	3.1	7.3	16.1	12.9	0.0	†*†	5.0
ndenta	уелеь	8	186.5	86.8	83.8	88.1	4.48	74.9	74.2	64.5		19.1	92.9
II Stu	Frequently and Occasionally Combined	3	6.9	5.0	11.4	5.9	. 91	17.8	9.7	. 22.6		16.5	2.1
eeplus	Occasionally	8	9.4	3.7	8.6	3.2		11.5	9.7	9.7		13.2	2,1
Bookkeep	Frequently	8	12.3	1.2	2.9	2.7	6.3	6.3	0.0	12.9	14.7	3.3	0.0
	strebrogsea to redamin	No.	195	242	105	185	H	191	n	1		5	140
	Ne Answer	8	7.8	6.6	7.4	9.0	0.0				#	Н	
Students	Деле т	8	84.3	82.0	85.2	82.7	93.3	70.			73.9	53.4	
I Stu	Frequently and Occastonally Combined	8	7.9	8.1	اء ک	4.8	6.7	22.6	6.8	17.1	21.7	39.7	
Bookkeepine	Occasionally	8	ф. ф	4.5	4	4.6	4.0	113.				-	3
Bookk	Frequently	8	3.5	3.6	3.3	3.7	2.7	نه د	2.3	5.7	6.5	240,1	0.7
	Number of Respondents	No	631	111	122	323	75	186	**	35	97	58	137
	ble 115 : equency of fice-Store Use cm 142 : st-Closing Trial Balance*		. Total Group	. School Type	b. Large City	c. Small City-	d. Rural	. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	o. 1 year to under 2 years	d. 2 years or more	

151 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

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	No Answer	d	4.8	8.6		9.5	2.2	9.5	12.8	13.9	7.9		
	Never		76.6	74.6	73.9	78.1	84.3	58.4	75.0	59.7	62.4	49.1	
ndent	Frequently and Occasionally Combined	3	15.0	16.7	181	•	10.5	32.0	12.2	26.4	29.7	43.2	-
Rego	Occasionally		8.0	7.8	9.6	. •	7.0	16.6	8.3	17.4	17.6		
433	Frequently	3	6.9	8,9	3.5	5.1	3.5	15.4	3.8	9.0	15.1	24.1	
	strebrogsex to redamN	No.	2054	695	924	771	172	849	156	144	165	377	
	Jensuy on	8	8.0	9.9		7.6	3.1	11.0	16.1	19.4	5.9	_	5.0
Students	Never	8	82,1	81.0	180.0	84.9		63.9	83.9		70.6	26.0	90.0
II St.	Frequently and Occasionally and	3	6.6	9.1	14.3	7.6	15.6	25.1	0.0	19.4	23.5		5.0
septre	Occasionally	8	5.7	4.1	10.5	4.3	4.6	14.7	0.0	9.7		19.8	2.1
Bookkeep	Frequentiy	8	4.3	5.0	3.8	3.2	i 6,3	10.5	0.0	9.7	5.9	16.5	2.9
	Number of Respondents	No	1795	242	105	185	32	191	31	31	*	5	140
	Ne Answer	8	8.6	 1.7	9*9	9.6	1.3	8.6	9.1	14.3	4.3	10.3	6.6
Students	Never	8	83.7	81.1	185.2	82.7	93.3	72.0	84.1	72.4	9.69	60.3	88.3
I Sta	Frequently and Occasionally Combined	8	7.8	7.2	8.2	4°8	5.3	20°4	6.8	14.3	26.1	29.3	5.1
Bookkeeping	Occeatonelly	8	5.2	6.3	.2.5	6.2		12.9	6.8	8.6		_	4.4
Bookk	Frequently	8	2.5	6.0	5.7	2.2	1.3	7.5	0.0	5.7	10.9	12.1	0.7
	stnebnoqueA to TedmuM	.No.	631	111	122	323	75	186	1757	35	3	58	137
	ble 116 : requency of frice—Store Use tem 143: Schedules (Abstracts) of Accounts Receivable or Accounts Payable		. Total Group	School Mey X	b. Large City	Sabar	d. Rural	. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	Ļ	200

sporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-All rates per cent are rounded to the nearest tenth. the column. at the left of For simplicity in really Combined, Never sub-group indicated

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П	Tevenh ol	9	6.9	8.1	9.9	7.5	9.0	6.1	11.5	6.9	5.5	•	
	Never.	1	5.3	6.1	5*1] [8.4	0	7	9	2.		
걸	Occasionally Combined	-	7 186		18 6		Н	8 8	8 82.			\vdash	
	Frequently and	7	.9	8		7		12.	5.8	10.4	10.3	18.	•
1 Resp	Occasionally	3	1.4	4.3	9.5	म्*ध	5.5		3.8	4.9	7.3	10.3	
17	Lithenpara	3	2.6		3.3	9	9	5.4	1.9	•	3.0	7.7	
	Mumber of Respondents	No.	4902	569	92h	777	725	849	156	144	165	377	
	Jensuy on	2	5.7		3.8	4.9		5.8	9.7	6.5	•	4.4	4.3
identa	Jeaes.	8	90.1		4.25	4°16	6.96	4.98	87.1	80.6	85.3		90.7
II Stud	Prequently and Occasionally and	>	4.3	5.0	3.8	3.8	3.1	7.9	3.2	12.9	14.7	9.9	5.0
entre	Occasionally	3	2.8		2.9	2.7	0.0	4.2	3.2			4.4	4.3
Bookkeen	Frequently	\$	1.4	1.7	1.0	1.1	3.1	3.7	0.0	9.7	5.9	2,2	0.7
	Number of Respondents	χo.	564	242	105	185	35	191	ĸ	31	34	6	140
	No Answer	8	7.9	11.7	9*9	0.6	0.0	•	9.1	8.6		_	5.8
Students	Never	3	0.06	4.78			78.2	88.2	90.9	85.7	89.1	5.48	93.4
I Stur	Frequently and Occasionally and	8	2,1	_	2.5		1.3	•	0.0	5.7	4.3	10.3	7.0
salas	Occasionally	\$	1.3		2.5		1.3	•	0.0	2.9	2.2		0.7
Bookteent	Frequently	3	0.8	6.0	0.0		0.0		0.0	2.9	2.2		0.0
	straboneges to redamil	.No.	631	111	722	323	75	186	禁	35	. 5	58	137
	quency of fice-Store Use 144: prporation income Tex Return Form*		Total Group	School Type . New York City	. Large City	Sublicity—Suburoan.	l. Purai	as a	. Less than 6 months	. 6 months to under 1 year	1. I year to under 2 years	l. 2 years or more	Worked in non- book, jobs us- ing book, skills

153 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or pub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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П	No Answer		7.6	8.5	8.2	7.9	7.2	7.2	11.5	9.7	5.5	5.8	
	Делег		88.3	86.0	86.2	89.8	96.5	85.2	85.9	83.3	89.1	83.3	
rdent	Frequently and Occasionally Combined	•	1.4	5.5	5.6	3	2.3	7.7	2.6	6.9	5.5	10.9	
Perm	Occasionally	•	2.5	2.0	3.8!	1.7	1.2	7.4	1.9	4.9	3.0	19*9	
17	Frequently	8	1.6	2.6	1.9	9.0	1.2	2.9	9.0	2.1		4.2	
	Number of Respondents	No.	2064	969	426	771	172	849	156	144	165	377	
	No Answer	8	7.3	9.1	5.7	7.0	0.0	7.9	12,9	12.9		5.5	7.1
adents	Neael	8	9.06	4.88	4.16	91.9	_		87.1	83.9	91.2		90.7
48 11	Prequently and Occasionally and	5	2.1	2.5	2.9	1.1	3.1	3.7	0.0	3.2	5.9	4.4	2,1
antae	Occasionally	3	7	1.7	2.9	0.5	0.0	2.1	0.0	0.0	0.0	4.4	1.4
Bookkeen	Frequently	3	0,7	0.8	0.0	5.0	3.1	1.6	0.0	3.2	5.9	0.0	2.0
	Mumber of Respondents	No.	195		105	-	32		n	31	宗	9	140
	No Answer	8	7.6	10.8	6.6	8.7	0		6.8	11.4	E•¶.	5.2	5.1
Studente	делес	8	91.3					90.9	93.2	88.6	91.3	87.9	6.4 9.
1 Star	Frequently and Occasionally Combined	8	1,1	6.0	2.5	6.0	0.0	3.2	0.0	0.0	4,3	6.9	0.0
sarase	Occasionally	3	0.8	6.0		9.0	0.0	2.7	0.0	0.0		6.9	0.0
Bookke	Frequently	3	0.3	0.0	0.8	0.3	0.0	0.5	0.0	0.0		0.0	0.0
	Number of Respondents	Mos	631	111	122	323	25	186	44	35	91	53	137
	ble 118 : equency of fice—Store Use om 145 : ranchise Tax Return Form*		. Total Group	School Type L. New York City	5	o. Small City-	d. Bural	. Worked as a bookkeeper	Less than 6months	b. 6 months to under 1 year	D. 1 year to under 2 years		. Worked in non- book. Jobs us- ing book. skills

154 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Towers of			0		7		3	2	2		9/1	-
	делец	1	S 20 20 20 20 20 20 20 20 20 20 20 20 20	77.4	36.1	80.5	85.5	67.8	78.2	72.2	70.3	61.0	
ndents	Prequently and Occessonally Combined	>	13.2	13.3	15.7	11.8	•	24.9	11.5	17.4	24.8	32.6	•
Permo	Occasionally	7	7.7	7.5	9.4	7.3	4.9	14.1	9.0	11.1	14.5	17.01	
F	Frequently		5.5	5.8	6.3	4.5		10.7	2.6	6.2	10.3	15.6	·
	stnebnoqseA to redmuM	No.	2064	695	426	m	172	6418	156	144	165	377	
Ħ	revend ou	7	9.9	9.5	3.8	5.4	0.0	6.8	9.7	12.9	0.0	5.5	5.7
denta	Never	3	82.6	80.6	81.0	85.4	87.5	71.2	83.9	74.2	9.02	67.0	84.3
11 Str	Frequently and Occasionally Sombined	3	10.8		15.2	9.2	12.5	22.0	6.5	12.9	4.62	27.5	10.0
anjus	Occasionally	5	7.1	7.4	10.5	5.4	3.1	14.7	3.2	6.5			5.7
Bookkeen	Lredneuf]	8	3.7	2.5		3.8	† *6	7.3	3.2	6.5	8.8	8.8	4.3
	Number of Respondents	No.	195	242	105	185		191	n	31	वह	5	140
	Ne Answer	8	7.8	11.7	8.2		0.0	5.9	6.8	8.6	.2		5.
Students	Never	3	84.8	7.48	81°9	83.9	93.3	74.2	84.1	1.77		63.8	
I Star	Frequently and Occasionally and	8	$\eta^{\bullet}L$	3.6	8.6	Q	6.7	19.9	9.1	14.3	•	29.3	5.8
antae	Occasionally	3	ካ •ካ	Z.7	9*9	£•4	4 o	12.4	6.8	8.6		15.5	3.6
Bookkeepin	Frequently	3	3.0	6.0	3.3	3.7	2.7	7.5	2.3	5.7	6.5	13.8	2.2
	sánabangsañ lo radauM	.No.	169	111	122	323	75	186	थ्य	35	73	82	137
	ble 119 : equency of fice_Store Use em 146 : ther Tax Report Forms*		Total Group	School Type	o. Large City	s. Small City Suburban.	t. Bural	Worked as a bookkeeper	i. Less than 6 months	. 6 months to under 1 year	8 >		forked in mobole, jobs ving hook, st

155 'or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Erequently and Occasion-illy Combined, Mever, and No Anymer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. sub-group indicated



\prod	geneur og	7	8.7	11.0	4.6	7.8	•	. 4	12.8	9.0	6.1	0.4	
	Лечер	*	68.8	6.99	62.2	72.5		6 भा	66.7	45.8	45.5	34.7	
codent	Frequently and Occessionally Combined	3	22.5		28.4	19.7	21.5	48.5	20.5	45.1	48.5	61.2	
Real	Occasionally	3	10.8	10.2	12.9	9.7	12.8		9.6	27.8	23.6	22.8!	
P	Frequently	>	77.7	12.0		10.0	8.7	27.1	10.9	17.4	24.8		
	Number of Respondents	No.	2064	569	924	122	172	849	156	144	165	377	
	Teneua ov	8	8.2	11.2	7.6	5.4		7.3	16.1	9.7	2.9	5.5	10.0
idents	Дедес	8	75.5	75.2	7.99	81.1	75.0	148.2	71.0	4°84	47.1	39.6	85.7
11 8	Frequently and Occasionally Combined	3	16.3	13.6	25.7	13.5	21.9	. 4	12.9	41.9	50.0	55.0	4.3
penting	Occasionally	8	8.9		10.5		4.6	22.5	6.5	25.8	35.3	22.0	4.3
Bookkeen	Frequently	8	1.7.4	5.0	15.2	5.4	12.5	22.0	6.5	16.1	74.7	33.0	0.0
	Number of Respondents	No.	1795	242	-	185		191	31	31			
	Ne Answer	8		15.	9.	6.6			11.4	14.3		5.2	
Students	Never	8	77.3	70.3	_		92.0	54.8	77.3	45.7	58.7	37.9	87.6
I Star	Frequently and Occasionally Combined	8	12.8	1741	14.8	13.0	2.9	37.1	11.4	40.0	34.8	56.9	7.3
Bookkeeping	Occasionally	3	8*9	0.6	4°L	6.2		18.3	4.5	25.7	17.4	154.1	5.1
Bookk	Frequently	8	0.9	5.4	4.7	6.8	1.3		6.8	14.3	17.4	132,8	2.2
	w Number of Respondents	No.	189	111	122	323	75	186	\$	35	94	58	137
	requency of ffloe_Store Use tem 147: Posted from fournate to the ledger accounts*		l. Total Group	2. School Type a. New York City	b. Large City	o. Small City Suburban.	•	Worked as a bookkeeper	_	b. 6 months to under 1 year		•	4. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group indicated at the left of the column. All rates ner cent of the number of respondents of the group or sub-group indicated at the left of the column. at the left of the column. All rates per cent are rounded to the nearest tenth.

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	YevenA oli	T	Lie	0 4		4-9	2.3		7	2	7 5	16	
	уелек Мелет	K	2.99	67.0		67.1	75.0	37.8	0 62	3 5		***	•
- 18	Frequently and Occasionally Combined	T	12.22	7	1]	Г	2		1		0	
9	3	T	7:17	14.2	8.8	7	╁╌	1 4	 			***	4
157	Frequently	8	13.3	12.0	,,,	13.5			α	-		200	4
	Number of Respondents	N.	130%	YOY	924	\$	122	840	786	74	_	COL	_
	Tewanh ol		2	7.4	3.8	3.8		5.8	0.0	12.0	000	***	
Studente	Иеver	A	77.0		9.89	76.8	78.1	44.5	6.13	1	· · · · · ·	127	85.7
II St	men Arananhaa	-	20.02	17.4	27.6	19.5	18.8	2	ł	T	8 19	55.0	2
acton	A	-	11.5	0	17.1	8.6	6.3		19.7	19.4	H	30.6	4
Bookkeen	Frequently	~	8.5	5.4	10.5	10.8			6.7	22.6	30.6	26-4	2.9
	strabnogaeff to redmit	ig.	195	242	105	185	æ	191	33	16		Т	
	No Answer	8	7.3	9.0		7.7	2.7	5.9	13.6		5.9.	5.2	3.6
dents	Делес	3	173-7	23.0	0.89	72.4	89.3	39.8	68.2	28.6	37.1	24.1	
I Stu	Frequently and Occasionally and	8	19.0	18.0	24.6	19.8	8.0	54.3	18.2	77.4	56.5	70.7	4
Bookkeepin	Occasionally	5	10.5	10.8	14.8	10.5	2.7	26.9	9.1	9*87	7.05	24.1	10.2
Book	Frequently	5	8.6	7.2	8.6	9.3	5.3	27.4	9.1	22.9		9-97	2,2
	Number of Respondents	No.	631	111	752	323	22	186	2	35	94	85	137
	Tequency of Price—Store Use Item148 : Used a General Ledger*	,	1. Total Group	9	•			3. Worked as a bookkeeper	-	b. 6 months to under 1 year	c. I year to under 2 years	d. 2 years or more	book. Jobs us- the book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates ner cent are rounded to the nearest tenth. sub-group indicated

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П	Yevenh oli	1	6	8.5	9.9	10.4	7:7	11.1	12.8	10.4	13.9	9.8	
	Jean	T	10:2	8-9	73.0	0	0.98	6.09	73.1	64.6	60.6	24.04	
rdents	Frequently and Occasionally Combined	t	3.2 17	14.7		7 9.01	9.9 18	28.0 6	7 1041	25.0 6	25.5 6	35.8 15	
Jesse	Occasionally	t	6:9	7.5	Н	6.0	5.2	13.7	9.0	13.9	16.4	14.3	
7	Frequently		6.3	7.2	8.5	4.7	4.07	14.4	5.1	11.1	9.1	21.5	
	Number of Respondents	25	1902	698	436	200	172		156	144	365	377	
	No Answer	>	8.2		6.7	9.8		13.1	16.1	22.6	7.41	7.7	5.7
Students	лелот. Пелот	8	83.9	83.1	83.7	84.9		67.5	71.0	67.7	20.6	0.99	7.16
お口	Frequently and Occasionally Combined	>	7.8		9.6	6.5		19.4	12.9	9.7	7.41	26.4	6
antan	Occasionally	8	4.4	5.0	5.8	3.2	3°T	10.5	9.7	6.5	~* - • -	11.0	
Bookk	Frequently	~	3.4	3.3	3.8	3.8		8.9	3.2	3.2	2.9	15.4	0.7
	Mumber of Respondents	ξ,	1795	242	105	185	35	191	11	31	*	8	140
	Ne Answer	3	10.5	11.7	1339	10.5		14.5	9.1	5.7	15.2	24.01	9.9
lents	услег	3	84.3	82.0	1.18	83.9	7.046	6°69	84.1	9*89	73.9	55.2	9152
I Stud	Frequently and Occasionally Combined	8	5.2	3	4.9	5.6	7.	15.6	6.8	25.7	6.	20.7	2.2
service	Occasionally	3	3.5	3.6	4.1	3.7	1.3	9.7	4.5	20.02	2*8	8.6	2.2
Bookk	Frequently	8	1.7		0.8	1.9	1.3	5.9	2.3	5.7	2.2	12.1	0.0
	Strebenges to Tedanti	No.	631	131	122	323	75	186	君	35	16	58	137
Me 122 :			Total Group	School Type . New York City	b. Large City	c. Small City Suburban.	de Bural			6 month	c. 1 year to under 2 years	d. 2 years or more	Worked in non- book. Jobs us- ing book. skills

For elepticity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

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	No Answer	19	7.3	7.3	7.5	8.2	2.3	6.9	12.2	9.0	5.5	5.6	
	Hever	3	71.5	70.2	66.2		80.8		66.7	52.1	16.7	13.9	
dente	Frequently and Occasionally Combined	3	.2	22.5	1	18,3	6.9	43.6	21.2	38.9	6	5	
Se state	Occasionally	H	12 60	0	22 126	2	.9 1	0	1	2	27 80	21.8 15	
		H	110	11	112		6	121	17	22	-		
	Frequently	3	10.3	11.5	13.8		7.0	22.6	7.1	16.7	23.0	30.8	
	strebrogses to redamil	No.	2064	569	924	<i>W</i>	172	648	156	144	391	377	
	No Answer	8	5.9	7.0	8.7	5.9	0.0	7.3	12.9	16,1	2.9	3.3	4.3
idents	Мочер	3	1,97	6.92	0*7/	75.7	81.3	49.2	54.8	80	44.1	48.4	85.7
II St.	Prequently and Occasionally and	3	6 17.7			100	18.8	5	32.3	29.0	6		0
entine	Occasionally	3	10.6	2	3	-4	7•6	2	₩	1691	4	27.5	4.99
Bookkeeni	Frequently	>	7.1	9.9	8.9	6.5	7.6	17.8	6.5	12.9		20.9	3.6
	Number of Respondents	Yo.	1795	242	105	185	32		31	31	京		
	Ne Answer	8	8.7	0°6	8.6	•	1.3	9.6	13.6	5.7	7.3	15.5	5.1
Students	Neagl	3	78.6	9.9/	72.1	6*8/	2.06	24•3	72.7	54.3	7.79	87.9	87.6
I Stud	Frequently and Occasionally Combined	\$	12.7	14.4		1.		36.0	13.6	0.04	6.14	9.	7.3
aujae	Occasionally	3	7.0	8.1	8.2	7.1	2.7	17.7	11.4	25.7	19.6	15.5	5.8
Bookkeepfu	Frequently	3	2.5	6.3	8.6	0*7	5.3	18.6	2.3	14.3		O,	1.5
	Number of Respondents	.No.	169	111	122	323	75	186	44	35		58	137
	ble 123 s equency of fice-Store Use a 150s dicated Fencil lances in the planation column General Ledger counts*		Total Group	School Type New York City	. Large City	Small City-	. Rural	Worked as a bookkeeper	. Less than 6 months	• 6 months to under 1 year	. 1 year to under 2 years	5	Worked in non- book. Jobs us- ing book. skills

159 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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-		_	-		_		_			_	•	, mile	
	No Answer	1	7:9	7.6		6.7	9.0	4.5	10.3	0°6	7.5	2.1	
	Never ·	~	70.3		65.0	72.1	79.1	8.94	69.2	48.6	7.94	31.3	
	Frequently and Occasionally Combined	-	23.3	0	6.	4	20.8	48.7	20.5	42.4	1.67	Ÿ	
2	Occasionally	T,	1.8		,	11.8	2.8	23.4	7.7	23.6	26.7	╇┪	
F	Fredneutly	t	1.4		F.	7	F	3	5.8 1	18.7 2	22.4 2	1	
	Strebnoqseff to TedauM	1	2064 11		426 1	122	-	849 25		प्रका		377 35	
-		, X	6 2			7.	-		6.	4		3	0
١,	Teward of .		. 6.	7.9	7.	\$	o	6.3	12.	19.4	2.9	3.	5.
ndemt.	уелер.	>	9*94	7.92	70.5	78.4	87.5	1.64	67.7	51.6	44.1	0.44	88.6
五日	Frequently and Occasionally Combined	>	16.8	15.7	21.9	16.2	12.5	44.0	19.4	29.0	52.9	52.7	4.9
and no	Occasionally	3	8.3	7.4	10.5	8.1	7.6	20.9	12.9	9.7	35.3	20.9	3.6
bolth	Frequently	5	8.5	8.3	7.1	8.1	3.1	23.0	6.5	19.4	17.6	31.9	2.9
	strebnogees to redamit	Š	1795	242	105	185	32		31	31 1	75	H	140
	No Answer	3	7.1	9.0	9.9	7*8	0.0	4.8	4.5	5.7	4.3	5.21	3.6
nt.	Kever	3	76.4	77.5	73.0	6•42	2.9	48.4	77.3	42.9	52°5	29.3	6•98
Stade	Prequently and Occasionally Combined	3	16.5 17		20.5 17		.3	46.8 4	18.2 7	51.4 4		.5	9.58
Ane I		7	.7	2	\vdash	8	.3	8	6.	7	6.	Н	7.3
kirono		H	8 9	3 7	5 9	9 10,	6 1 0	0 25	3 15	7 25	.6 23	5 31	
Book		H	9	6	111	5	4.	21,	2	-25	13	37	2.2
	strabendee to Tadenta	For	631	111	122	323	75	186	3	33	746	8	137
	while 124 s requency of frice—Store Use tem 151 s hiled and Balanced he accounts at the and of the fiscal seriod*		. Total Group	School Type 1. Mew York City	City		1. Rural	Worked as a bookkeeper	1. Less than 6 months	o. 6 months to under 1 year	o. I year to under 2 years	3 or	book. Jobs us-

160 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Cambined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

		Booke	penine	I Students	ente	T		Poorte	solas	11 State	denta	\prod		17	1 Per	prodent		П
requency of Frice_Store Use tem 152 : 5se subsidiary Ledgers (for cust- omers' or creditors' accounts)*	strabandsey to redamil	Fredneutly	Occasionally	Occsetonally end Frequently and	Делец	Newsrand N	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	HOAOT	YevenA ov	Mumber of Respondents	Frequently	Occasionally	Prequently and Occasionally and	уелет.	No Answer
	No.	3	3	*	3	3	Ko.	3	3	3	*	*	Yo.	•	5	7		
Total Group	631	5.1	6.4	10.1	81.6	¦ 7° 8	195	5.7	7.1	12.8	80.1	7.1	1902	6*8	7.6	18.3	174.3	7.5
School Type Mew York City	111	2.7	1.8	4.5	83.8	11.7	242	5.8	6.2		8.64	8.3	695	6*6	6•1	17.9	73.8	8.4
Large City	122	9.9				9.9	105		1	17.1	74.53	8.6	426	11.7	11.7	23.5	69.2	7.3
Small City	323	5.3	7.1	12.4	0.8%	9.6	185	5.9	-	11.4	82.7	5.9	777	0.7	10.0	17.0	175.1	7.9
Rural	75	0.0	5.3		33.3	1.3	35	3.1	9.4	i	87.5	0.0	172	7.9	6.4		84.9	2.3
3. Worked as a bookkeeper		16.1	11.8	28.0	63.9	8.1	191	15.7		31.4	59.2	7.6	646	20.3	18.6	38.9	54.3	8.9
Less than 6 months	ধ্য	8.9	8.9	13.6	2.64	6.8	ĸ	6.5	6.5	12.9		19.4	156	8.3	11.5	19.9	68.6	11.5
6 months to under 1 year	35	8.6	22.9	31.4	5.59	2.9		12.9		22.6	61.3	16.1	क्षा	11.1	21.5	32.6	58.3	0.6
1 year to under 2 years	94		10.9	1	63.0	10.9	क्र	11.8	3	35.3	61.8	2.9	365	17.0	20.02	37.0	55.8	7.3
, b		5	12.7		68.3	10.3	T	22.0	18.7		52.7	0.0	377	30.0	20.2			5.0
Worked in non- book. Jobs us- ing book. skills	137	1.5	5.8	7.3	9.78	5.1	3.40	0.7	5.7	4.9	89.3	4.3						
										1								

161 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

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	No Answer	H	8.9	•	6.3	9.5	26.5	9.9	11.5	14.6	•	8.2	
	делец	8	2.8	76.9	3-17	74.3	2,00	57.2	73.7	59.0	53.3	7:3	
ordente	Prequently and Occasionally Combined	*	5.4	22	21.08	2	253	32.9	7.77	26.4	35.8	703	
Respo	Occestorally	3	9.7	52	778	8.2	4	15.2	10.9	13.9	9.02	12-1	
T	Frequently	2	7.8	505	12.4	8.0	7.3	17.7	3.8	12.5	15.2	5	
	strebrogsea to redmini	No.	4902	695	426	777	722	849	156	144	165	377	
	yo yusher	*	8.5	11.6	7.6	6.5	-el	11.0	19.4	19.4	2.9		7.9
denta	Head.	3	6°18	81.0	77.7	84.3	90.06	62.8	71.0	61.3	64.7		7.08
11 St.	Prequently and Occasionally and	3	9.6	7.6	15.2	9.2	7.6	26.2	9.7	19.4	32.4	31.9	2.9
entre	Occasionally	3	4.8		5.7	4.9	3.1	13.1	9.7	12.9	23.5	0.11	704
Bookkeent	Frequently	8	4.8	2.9	9.5	4.3	6.3	13,1	0.0	6.5	8.8	20.9	1.4
	strabrages to tedmuk	Ş	564	242	105	185	32	191	n	33	*	9	140
	No Answer	8	10.7	13.5	7.05	12.4	1.3	12.4	9.1	14.3	10.9	15.5	444
Students	Mever	8	81.1	81.1	83.6	8°92	0.96	62.9	79.5	0.09	58.7	53.4	89.8
I Stud	Frequently and Occasionally Combined	>	8.9	5.4	10.7		2.7	24.7	11.4	25.7	30°7	31.0	5.8
enthe	Occasionally	7	4.0	3.6	3.3	5.3	0.0	9.7	9.1	9.8	15.2	6.9	3.6
Bookkeepin	Frequently	-	4.9	1.8	7.4	5.6	2.7	15.1	2.3	17.1	15.2	24.1	2.2
	Symbhrogeof lo redamik	Ç,	631	111	122	323	7.5	186	tyty	35	99	58	137
	ble 126 : requency of fice—Store Use sed the 3 column ccount form for our subsidiary edger accounts debit credit alance columns)*		. Total Group	. School Type a. Mew York City	b. Large City		d. Rural		a. Less than 6 months	b. 6 months to under 1 year	2 2	, 0	. 6 11 49

162 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

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П	No Answer	9	7.0	7.6		•	2.3			0 4	7	4:5	
	уелет .	*	65.7	62.0	62.0	5.69	72.7			1.1.7	20.2	30.2	
ndent	Frequently and Occestonedly Combined	3	27.3	30.4	3	n	0	8	31.4	_	1	65.3	
Resp	Occasionally.	3	12.9	12.1		12,1	15.7		6	 	"	22.2	
17	Frequently	3	14.3	18,3		10.2	9.3	•	5.		+	12:7	
	strebroques to redmus	No.	2064	695	426	777	122	849		}	 	377	1 1
Ħ	No knaver	3	6.7	8.7			0.0	7.3		20	0 0	2.9	5.0
Students	делес	3	6 0/	70.7	8.49	74.1	75.0	39.3	2	I	25.2	34.5	80.0
11 84	Frequently and Occasionally Combined	3	22.3	7	9	٦	25.0		7	•	1 .	59.3	
antae	Occasionally	3	11.7	O	15.2	6	12.5			5	y v	23.1	7
Bookkeen	Frequently	3	9.01	10.7	12.4	9.2	12.5	29.3	6.5	28.80	25.2	36.3	2.9
	stnebnoques to redamik	No.	1795		105	185	35	. 191	Œ	I			
T	No Answer	8	8.6	6.6		6.6	2.7		1.6	5.7	6 0.	10.3	404
Students	Never	8	8-7/2	71.2	5*0%	_		46.2	7-19	1,5,7	1.2 5	34.5	82.5
I Stuc	Frequently and Occasionally Combined	8	16.6	18.9	22.1	14.9	12.0	9.		1,8,6		2	
saras	Occasionally	\$	9.5	11.7	11.5	. 9	6.7	22.6	27.3	22.0	۲ ۷۶	19.0	10.9
Bookkeening	Frequently	8	1.7	7.2	2.01		5.3	22.0	2.3	78.7	0 10	36.2	2.2
	Number of Respondents	.No.	631	111	122	323	75	186	*	35	1	58	
101-107	Frequency of Office—Store Use Item 154 ; Pencil - footed accounts*		1. Total Group	**	b. Large City	o. Small City Suburban,	•	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to	6. 1 year to	d. 2 years or more	on to

163 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. sub-group indicated at the left of the column.

П	YevenA nM	7	9.9	8.9		1.9	3.5	12.4	12.8	17.4	13.3	797	
	;		œ	Nu esa s	8	6	7 239	-1	7	7	Ö		
1te	Occestonally Combined		125	-			33	56	72	57	99	Н	
codent		5	24.3	17.6		10.1	14.0	31.2	7.41	25.0	26.7	41.0	
1 Rem	Occestonelly	5	6.7		8.2	5.3	8.7	13.8	10.3	13.9	13.3	15.1	
An	Frequently	8	7.6	10.8	8.5	8*7	5.2	17.4	4.5	11.1	13.3		
	Number of Respondents	No.	4902	569	426	777	172	648	156	144	165	377	
	No Answer	8	8.7	7.9		10.3	3.1	14.1	25.8	25.8	8.8	0.11	4.3
Students	Neage	8	179.8	80.2	74.3		81.3	55.0	64.5	•		49.5	92.1
IT St	Frequently and Occasionally Combined	8	77.11	12.0		8.1	15.6	6;31.0	9.7	22.6	29.4	39.6	3.6
septor	Occasionally	3	5.1		8.6		3.1		9.7	•	•	14.3	2.1
Bookkeept.	Frequently	8	9*9	7.4	7.6	3.8	12.5	18,3	0°0	16.1	9.71		1.4
	straber of Respondents	No.	1795	242	105	185	32	191	31	31	電	8	140
	TewerA eM	8	10.5	7.11		12.7	2.7	13.4	6.8	22.9	6.01		7.3
Students	Ислог	8	43.4		83	82.0	92.0	67.	84.1			58.6	89.8
I Stu	Frequently and Occasionally Combined	3	6.3	7.2			5.3	18.8	9.1	n.3	23.9	25.9	2.9
perting	Occesionally	3	3.2	3.6	4.1	2.8	2.7		8*9	9*8	10.9	12.1	2.2
Bookkeeping	Frequently	8	3.0	3.6		2.5	2.7	9.6	2.3	5.7	13.0		0.7
	Strabendes To Tadmuk	.No.	631	111	122	323	7.5	186	चंद	35	94	58	137
	Table 128 : Frequency of Office—Store Use Item 155 : Keyed-off or single-lined customers or creditors' accounts*		1. Total Group	2. School Type a. New York City	. Large City	c. Small City Suburban,	d. Rural	as a	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	d. 2 years or more	4. Worked in non- book, jobs us- ing book, skills

164 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Ho Answer	1	4	6	80	6.9	} •	9.7	12.2.	12.5	1		
	Horse	-	300	•			_	ł ěl	1,		0	56.5	
	Frequently and Occasional		12.5		8.7		\o	27.2	7.91				
	Occasionally	T,	34	3			0.2	12.9	7.1	-	 -	.	
1	Frequently	ļ	10,7	872			4.1	.3	7.7			19.4	
	strabnoqeaf to radmuni	É	702	, %	- F28	222	172		156	-		377	
1	Yewer ou	~	8.2		10.5	6.5	3.1	11.5	16.1	16.1	8.8	0.1	3.6
e de met		-	77.18	9.08	81.9	-	87.5	80	54.8	0	9	60.4	7.06
11 843	Frequently and Occasionally Combined	-	10.5			12.₺	7.6	25.7	29.0		9	28.6	5.7 9
ckeent or	Occessons]]T	>	5.0	-	2.9	9	3.1	7	19.4	2	ω	14.3	1.4
Bookk	Frequently	8	5.5		8.7	6•7	6.3	12.6	9.7	7.6	8.8	4.3	4.3
	Mumber of Respondents	2	195	242	105	185	25	191	3	31	귏	fi	140
	Ne Answer	8	9.2		9.9	10.5	0.4	11.3	9.1	11.4	13.0		4.4
Students	Neage	3	84.2	82.0	1.98	83.3	88.0	4-69	84.1	0°09	9.69	63.8	91.2
I Stra	Frequently and Occasionally Combined	8	6.7		7.4		8.0	19.4	6.8	28.6	17.4	H	404
antaec	Occasionally	3	3.5	3.6	407	2.8	5.3	9.7	0.0	14.3	10.9		2.9
Bookkeeptn	Fredneutly	3	322	2.7	3.3		2.7	9.6	6.8	24.3	6.5	П	1.5
	straberogeaff to radmuff	.No.	631	111	122	323	75	186	737	35	94	58	137
	Table 129: Frequency of Office—Store Use Item 156: Used a voucher system in controlling expenditures*		1. Total Group	2. School Type a. New York City			•	J. Worked as a bookkeeper	months		c. I year to under 2 years		to worked in non- book. Jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	1	9-9	7.3	179	7.5	9.0	5.4	3.0		6.9		4.2	- w . •
	Mever		73.0	73.5	68.1	75.3	83.7	54.1	72.4		56.9	53.3	45.6	
ondent	Frequently and Occestonally Combined		10.5	2		7	15.7	40.5	18.6		36.2	41.2	ŀ	
1 Restr	Occasionally	>	7.0	9		8.2	7.9	7.	8.3	1	1327	18.2	Ž	
P	Frequently	-	77.6	5	15.7	0	9.3	26.1	10.3		18.1	3.0	36.6	
	Number of Respondents	نِيْ	2064	569	426	122	172	849	156		क्षर	165	377	
	Toward on	3	6.6		8.6	6-9	0.0	7.3	16.1		2.7	2.9	5.5	5.0
Students	Делег	>	د 6/4	81.0	66.7	82.7	7.78	56.5	51.6		67.7	52.9	54.9	87.9
11 34	Frequently and Occasionally Combined	>	14.40	11.2	24.8	4.51	15.6	36.1	32.3		22.6	44.1	39.6	7.7
contra	Occasionally	5	5.7	3.7	8.6	_	6.3	9.	7*61	ł	6.5	20.6		5.0
Bookk	Frequently	>	8.7		16.2	5.9	7.6	23.6	12.9		1797	23.5	29.7	2,1
	strebrogseff to Tedmuk	<u>X</u>	195	an 100	105	185	32	191	33		77	75	16	140
	Ne Answer	8	8.2	10.8	5.7	10.2	0.0	8.6	8.9		777	6.5	10.3	3.6
dents	делес	8	81.6	77.5	R1.9.	80.5	92.0	53.4	9 . 88		15.7	6009	55.2	99.1
I Stad	Frequently and Occasionally and	8	ו סנ	11.7	12.3	9.3	8.0	27.9	4.5		42.9	32.6	134.5	7.3
atases	Occasionally	8	4.6	4.5	5.7	9-7	2.7	10.8	2.3		25.7	13.0	6.9	5.1
Book	Fredneutly	3	5.5	7.2	9*9	4.6	5.3	17.2	2.3		72.7	19.6	27.6	2.2
Ш	etnebnogseA to TedmuM	No.	631	111	122	323	75	186	3		7	79	Ļ	137
	Table 130: Fraquency of Dffice—Store Use Item 157: Recorded Check Numbers in the Cash Payments Journal*			2. School Type a. New York City	b. Large City	6. Small City-	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	10	under 1	under 2 years		4. Worked in non- book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	F	7.9	9.9	6.3	7.5	7:5	5.2	10.3	6.9		3.2	
	Neael	-	73.0	7.6	1.	74.7	82.6	•	67.3	1 .	•		
ondent	Prequently and Occasional	-	20.02	21.8	6	∞	7	43.8	22.4	30.66	11.2	X	
1 Resn	Occasionally	T	7.8	8.2		7.5		15.9	12.8		15.8		
W	Frequently	-	12.2	13.5			6.6	•	9.6	21.5		38.7	
	Number of Respondents	77	2064	695	924	72	172	849	156	401	166	32	
	YewsnA ov	A	7.9	7.0		6.7		7.3	16.1	9.7	•		5.0
Stridents	Neaer	8	79.I	81.8			7.78	56.5	61.3		•	24.9	87.1
H St	Frequently and Occasionally Combined	>	14.5	11.2	•	74.6	12.5	36.		82	41.2	Ŀ	7.9
autase	Occasionally	8	5.3	2.5	12.4	5.	0.0		9.7			•	5.0
Bookkeep	Fredneutly	3	9.2	8.7	10.5	9*8	12.5	25.1	12.9	19.4	26.5	31.9	2.9
	Number of Respondents	Ş	195	242	105	185	2 E	191			72	5	140
	Ne Answer	8	7.6	9.0	5.7	9.3	0.0	5.9	5.7	5.7		5.2	3.2
Students	Nevet	8	81.8	77.5	85.8	80.5	92.0	61.8	79.5	0.09	58.7	51.7	91.2
I Stu	Frequently and Occasionally and	8	10.8	13.5	11.5	10.2	8.0	32.3	15.9	34.3	32.6		5.1
Bookkeeping	Occasionally	8	5.5	7.2	7.6	9.7	0.7	15.1	13.6	17.1	15.2	13.8	4.4
Bookk	Frequently -	8	5.3	6.3	7.7	5.6	0.7	17.2	2.3	17.1	17.4	29.3	2.0
	Strebenges 10 redamil	No.	631	111	122	323	75	186	1747	35	947	58	137
	Frequency of Office-Store Use Item 158: Recorded bank deposits in the Cash Receipts Journal*		1. Total Group	_	•	c. Small City Suburban.	•	Morked as a bookkeeper		b. 6 months to under 1 year		•	4. Worked in non- book. Jobs us- ing book. skills

16% *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

	No Answer	1			d •		2	•	•		1	1	• i
	amout of	+	+	-	-		1			†	-	7	1
	Делес	\rightarrow \rightarrow \limits	25.0		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	85.0	8	78.1	82.7	83.3	70.7	72.1	
codent	Frequently and		7.7	8	8.9		8.1	14.5	5.8			21.5	· ·
11 Reso	A		4.5	4	5.2	3.8	4.7	8.2	•	7.6		10.01	.3
7	Frequently	8	2.9		3.8	2.1	3.5		2.6	3.5	2.4	10.6	
	Number of Respondents	'n	2064	\$69	426	122	172	849	156	144	765	333	
	Jewsuy o _N	-	6.7	7.9		5.4	3.1	₹6	12.9	6.5	11.8	7.7	3.6
ndente		>	87.8		8.8	89.7	9.06	77.5	90.6	ካ° 22	82.3	72.5	
11 34	Frequently and Occasionally Combined	1	5.5	5.0	2.6	4.9	6.3	13.1	6.5	1.91	5.9	19.8	3.6
ariae	Occasionally	6	3.2	1.7	6.7	3.2	3.1	6.8	3.2	12.9	2.9	8.8	2.9
Bookke	Frequently	-	1 2.3	3.3	1.0	1.6	3.1	6.3	3.2	3.2	2.9		0.7
	Number of Respondents	, S	1795	242	105	185	32	191	31	31	京	ъ	-
	Ne Answer	8	8.6	6	6.4	11.	1.3	8.6	9.1	2.9	10.9	10.3	3.6
Students	ДОДО Е.	2	88.3	86.5	91.0	86.1	96.0	4.48	88.6	38.6	8,48	9.77	92.7
1 840	Prequently and Occasionally and	8	3.2	3.6	4.1	2,8	2.7	7.0	2.3	8.6	4.3	12.1	3.6
sarae	Occasionally	3	2.5	2.7	3.3	2.2	2.7	5.4	2.3	8.6	2.2	8,6	3.6
Bookke	Frequently	3	9.0	0.9	0.8	9.0	0.0	1.6	O.O	0.0	2.2	3.4	0.0
	Number of Respondents	No.	169	111	722	323	35	186	3	35	3 2	58	137
	Frequency of Office—Store Use Item 159: Discount your own (or business's) note payable*		1. Total Group	מי				os `		o month under 1	c. I year to under 2 years		4. Worked in non- book. Jobs us- ing book. Adille

168 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

IT			7	9	3	m	9	0	-1	9	5	3	
	Tensus on	17	16	-2		7.	0	9	7.	5	8	15.	_
	уелеь.	>	81.4	78.7	78.2	83.8	89.5	η°02	80.8	79.9	27.5	60.7	
rdent	Occsetonally and Prequently and	5	11.9	13.4	15.5	8.9	9.6	23.6	12.2	14.6	20.0	34.0	
Perm	Occasionally	>	7.8	8.2	10.3	4.9	5.8		9.6	11.8	13.3	20.2	
17	Frequently	3	4.1	•	5.2	2.6	4.1	₽ . ₽	2.6	8	6	13.8	
	Strebnoqseff to Tedmuth	No.	2064	695	924	m	172	648	156	144	165	377	
	No Answer	3	5.9		6.7	3.8	0.0	5.8	9.7	6.5		3.3	3.6
dents	Never	8	84.9	11.8	85.7	87.6	9.06	74.9	77.4	83.9	35.3	65.9	87.1
II Star	Prequently and Occasionally and	3	9.2	.3	3 9.7	8.6 8	9.4	19.4 7	12.9 ,7		60	30.8 6	
1	Occasionally	\$	5.3	1	2.4	5.4	3.1		9.7	- 2	5.9	٥	i 5.0
Bookkeept	Frequently	8	3.9	5.0	1.9	3.2	6.3	7.9	3.2	3.2	2.9	3.2	4.3
	Number of Respondents	No	1 495	242	105	185	32	191	R	31	#	3	140
1	Ne Answer	8	7.6	10.8	4.9	9.3	0.0	6.5	2.3	2.9	10.01	8.6	3.6
ente	Neagl	8	87.3	84.7	12:18	86.1	0.96	90.6	95.5	82.9	72.7	74.1	91.2
Students	Prequently and Occasionally and	8	5.1	4.5	7.4	4.6	0.4	12.9	2.3	14.3	17.4	7.2	5.1
antos	Occasionally	3	3.0	0.9	5.7	3.1	1.3	6.5	0.0	11.4	.5	8.6	4.4
Bookkeepin	Frequently	8	2.1	3.6	1.6	1.5	2.7	6.5	2.3	2.9	10.9	8.6	0.7
	Number of Respondents	.No.	631	111	122	323	75	186	\$7.5	35	937	58	137
Pakie 132 •	Frequency of Office-Store Use Item 160: Computed the discount on a note*		1. Total Group	2. Bew York City	b. Large City	c. Small City-	•	Horked as a	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	•	4. Worked in non- book. Jobs us- ing book. skills

169 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are rounded to the nearest tenth.



	No Answer	1	6.8	6.6	7.0	7.9	2.3	5.7	5.3		7.3	0.	
		+		3	7	3			5 10		9	1 9	-
	Meaet.	M	.99	65.	19	•		38.	61.	42.	37.	27	
	Frequently an Occasionally	7	27.0	28.1	31.2			55.8	28.2	52.1	55.2	4.89	
		+	8 8			3	9	.3	.7	2			l [
	Vilanotasoo0	1	11,	12.4	-			22	16,	29.		21.2	1
19	Frequently	9	15.2	15.7	19.2	13.5	11.0	33.6	11.5	22.9	32.7	47.2	
sauepuod	sea lo redama	1	1902	695	Н	m			156			▙	l 1
	and to make the	No	Н		Į						-,,	-	
	Yearn ol	8	6.0	9*9	9.5	£.3	0.0	6.3	9.7	9.7	5.9		4.3
denta	Делет	3	70.4	0.7	5.9	_	5.0	8.2	5.2	8.0	1.2	ı. •	4
1 3	Occesionally	H	1 9'		9 62		0 75		2, 45	3 58			1 78
	Frequently an	3	. 23.		27.		25.	55.5	45.		52.	68	17.
arja	Occasionally	8	11,3	12,4	15.2	8.6		24.6	29.0	12.9	4.62	25.3	
Bookkeepf	Frequently	e	2	3	7	5	.8	0	-			6	4
8	mftaemerT	+-	112.	10	-	13	•	31	16.1			-	
pondents	sen to redamil	No.	1795	242	105	185	32	191	31	31	न्ह		140
	Toward ol	8	8.1	9.9	4.9	9.6		6.9	6.8	2.9	8.7	, .	म-भ
	TOADA		2'2	76.6	3.5	3.7	89.3	9-1	7.3	3.6	0.0	1.5	8h.7
Scanbined Street	Мечет		7.7		Н	7	8	51	77	¥1			
Sombtned by	Frequently an Occasionally	8	14.7	13.5	15.6	16,7	6.7	4.14	15.9	48.6	41.3	56.9	10.9
og po	Occasionally	3	7.9	8.1	0.6	0	1	0	3.6	7.1	2	7	7.3
Bookkeening		H	. 8	7		7	3	2	3 13	4	15	\vdash	9
Bo	Fredneutly		9			8.	1,	20°4	ઢ	17	26	36	3
bouqeuts	Number of Res	No.	631	111	122	323	75	186	74	35	3	58	137
Fable 134 : Frequency of Office-Store Use Item 161 :	Decided which accounts were to be debited and credited*		Total Group	School Type New York City	Large City	Small City-		ed.	Less than 6 months	6 months to under 1 year	l year to under 2 years		
Tradit of the	ě A		•	2.	مٔ	ė	•	ر ا	.	ۀ	•	þ	3

170 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally foreign and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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Bookkeenfing II Students	Frequently and Frequents Frequently and	No. 5 5 5 No. 5 5 5	8.6! 564 10.8 7.8 18.6 73.4 8.0 2064 14.3 9.8 24.1 68	9.5 6.2 15.7 74.8 9.5 695 15.4	105 11.4 112.4 23.8 66.7 9.5 4 426 17.4 12.0 29.3	185 11.4 8,1 19.5 74.1 6.5 771 12.3 9.1 21.4	15.6 3.1 18.8 81.3 0.0 1 172 11.0 10.5	28.8 15.7 44.5 43.5 12.0 8	1.4 31 16.1 19.4 35.5 48.4 16.1 156 12.2 13.5 25.6 62	1.4 31 25.8 9.7 35.5 48.4 16.1 144 27.8 18.1 45.8 44	5 34 20.6 20.6 41.2 50.0 8.8 165 31.0 18.8	91 38.5 14.3 52.7 36.3 11.0 377 42.4 18.8 61.3	
Students	Prequently and Never Never		12.0 79.4	9 80.2			7 90.7		9.1 79.5 11	37.1 51.4 11	. 5.6.5	4.14 0	
Bookkeephor I	The second secon	3 8	6.2 5.9	3.6	7.4	6.8 6.2 1	3 5.3	14.5	6.8 2.3	17.1 20.0	7 15.2		
E.	Number of Respondents	No	189	111	122	323	\vdash		44	35	9		
	requency of frice.Store Use the 162; recked the equality of debits and credits of each entry*		Total Group	School Type New York City	e City	Small City Suburban	Rural	Worked as a bookkeeper	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2 years or more	t. Worked in non- book. Jobs us-

171 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Sub-group indicated at the left of the column. All rates ner next are number of respondents of the group or sub-group indicated at the left of the column.



	No Answer	1	7.6	8.2	7.0	8.7	1.7	8.1	12.2	11.8	1	2,6	4
	Never	-	70.4	71.8		72.8		49.4		1	α	12.2	
of the Park	Prequently and Occasionally and	-	0.00	0	1			2		 	1	十	
Remo	ATT WILL TO TO TO TO TO TO TO TO TO TO TO TO TO	-	100	6	}	8	9		9.0		C	17.8	
TEN TEN	Frequently	-	10.01		13.8		7.6		8.3	· ~	Ş	2.5	
	Number of Respondents	100	2064		923	 	172	 				-	
	No Anawer	8	7.8	9.1	0.5	5.9	0.0	12.0	12.9	19.4		8.8	3.6
dente	уелек.	8	78.0	2	70.5		4.48		61.3	0	†	18.1	90.7
II Star	Frequently and Occasionally Combined	8	14.2	2	19.0	2	٥	36.6 5	25.8 6	9		42.9 14	····
antae	Occasionally	8	7.1	5.0 1	12.4	7.6	3.1	16.2	16.1			16.5	
Bookkeep	Fredneutly	8	7.1	5.8	6.7	8.1		20.4	9.7		5		0.7
	Mumber of Respondents	20,00	1795	242	105	185		191	31				140
	No Answer	8	7.91	9.6	4.1	10.2		7.5	6.8	8.6	28.	6.9	3.6
Students	Иелег	8	81.5	80.2	81.9	78.3	0.96	63.9	₩ . %	57.1	6.09	53.4	87.6
I Stud	Frequently and Occasionally and	2	10.6		13.9	11.5	•	28.5	6.8	34.3	₹0€	39.7	8.8
antae	Occasionally	3	5.7	5.4		6.2	7	13.4	4.5	20.0			9.9
Bookkeenin	Frequently	8	4.9	4.5	7.4	5.3	0.0	15.1	2.3	14.3		24.1	2.2
	Number of Respondents	No.	631	111	122	323	75	186	17.77	35			137
	requency of Price-Store Use Item 163: necked the equality of debit and credit journal columns*			•	b. Large City	c. Small City Suburban.	•		•	b. 6 months to under 1 year	c. I year to under 2 years		4. Worked in non- book. Jobs us- ing book. Adills

172 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Singuently and Occasionally Singuently and Occasionally Singuently and Occasionally Singuently and Singuents of the group or ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. surgroup indicated

r		T]~	7	de	,	1	9	~	9	~	L	
	No Answer	小	10		٥٠	,	1-	4				2	
	Mover	1	74.8	•	189	•	4 (63.4	67.0	4.79	65.5	28.1	
	Frequently and Occasionally Combined		19.0		-		7~	0	23.7	7		39.5	
	Occasionally	T	12.0		10			Q	<u></u>	7		21.0	
15	Frequently	1	7.0	6	•	5 7	8	12,8		3	.3	Н	
	Strabnoges to redmint	1	2064	769	\$3	14	172			144	165	Ц	
	No Answer		5.9	7.0	7.6	4	0.0	6.3	2.6	6.5	5.9	4.4	3.6
Part S	Mever		81.9	82.1	69.5	86.5	87.5	9.69	72.0	72.0	82.3	18.45	ħ*98
11 85	Prequently and Occasionally Combined	-	12.2	0			2	-	-4	9	Φ		10.0
en fra	Occasionally	>	6.7	9.9		. 674	6.3	0.51	12.9			13.2	7.9
Bookk	Fredmently	-	5.5	3.3		4.3	•	13.1	6.5		6	9	2,1
	strebrogseff to reducifi	2	199	242	105	185	32	191	R	33	*	Б	8
	Ne Answer	3	7.48	9.9	4.1	9.3	_	18.4	6.8	2.9	8.7	3.4	4
Students	Neast	>	78.0	73.9	71.3	78.9	2005	63.4	70.5	9.89	12	51.7	80.3
I Star	Frequently and Occasionally Combined	3	971	16.2	34.6	11.8	8.0	33.7	22.7	28.6	26.1	8.4	15.3
endos	Occasionally	3	9.7	10.8	9	7.7	6.7	18.8	13.6	20.0	10.9		13.7
Pooldkeentn	Frequently	3	6.4	5.4	0.6	4.0	हर	12.9	9.1	8.6	2		3.6
	etnebnoque to redamil	Loc	631	111	122	333	22	386	3	35		88	137
7	ble 137 : Figure 3 : F		Total Group	e New York City	. Large City	Suburban.	Mural	CE .	C	under 1 year	under 2 years		book. Jobs us-

173 porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth, or simplicity in regility Combined, Mever, ab-group indicated

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	No Answer	-	100	8.2	•	7.5	1	5.3	6.0		4	4 (4
	e en la la la la la la la la la la la la la	t	9		-	3	m		6 10	8	-3	5	-
1	Never Carette	-	78		-		1 00	-		 -		25	
	Prequently and Occasionally Combined	-	7:17	? त्र		13.6	14:1	29.9	11.5			8	
Resn	Occasionally	-	7.0	7.9		9.9	7.6	13.8	5.8		17.6	•	
To the second	Frequently	6	7.7	6.1	10.6	7.0	7.9	1	8		•		
•	Number of Respondents	i S	1902	695	33	-	172		<u> </u>	32,		1	4 1
	Tewenh ov		7.3		8.6	4.3	3.1	6.8	16.1	9.7		5.5	
ndenta	1/8	8	82.8	4.18	80.0		90.	68.5	74.2	74.2		63.7	89.3
138	Frequently and Occasionally Combined	5	9.6	9.1	11.4	10.8	6.3	24.6	9.7	16.1	4, 65	30.8	5.0
Keepline	Occestonally	5	5.7	5.4	4.8	7.6	0.0	13.6	3.2	6.5	17.6	17.6	3.6
Bookk	Fredneutly	>	4.3	3.7	6.7	3.2		11,0	6.5	9.7	14.7	13.2	41
	stnebnogseR To TedmuM	Mo	195	242	105	185	32	199	33	31	*	5	140
	go yusası	3	7.9	10.8	6.4	9.6	1,3	5.9	6.8	5.7	8 .	3.4	3.6
dente	Mover	8	9.48	82.0	12.78		2.98	75.3	90.9	4.17	73.9	•	•
I Stav	Prequently and Occasionally and	3	1. 7	7.2	7.4	6.5	12.0	18.8	2.3	22.9	η-2τ	31.0	9.9
servine	Occasionally	3	3.6	5.4	2.5	2.5	8.0	8,1	2.3	14.इ	8.7	8.6	म ग
Bookkeepin	Frequently	3	3.8	1.8	6.4	4.0	4.0	10,8	0.0	8.6	8.7	4.55	2.2
	strabandseff to Tedauli	. No.	631	111	122	323	75	186	44	35	94	58	137
	requency of requency of filter 165 f. Rde deductions for terms other than taxes from the payroll checks - nuch as U. S. Bonds insurance, pensions etc.*		1. Total Group		b. Large City		d. Bural	Worked as a bookkeeper		b. 6 Bonths to under 1 year	e. I year to under 2 years	d. 2 years or more	6. Worked in non- book. Jobs us- ing book, skills

174 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Gocasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the laft of the column. All rates per cent are rounded to the nearest tenth.

\prod	No Answer		7.0		8.5		•	9.5				7.7	
	Neabl	-	78.1	77.7	73.7	79.2	85.5					52.5	
protent	Frequently and Occasionally and	>	13.5			11.2	12.8		10.9	24.3	31.0	30.8	
Translation of the	Occasionally	~	8.6			7.4	11.0		4.9	20.1	23.6	21.2	
1	Frequently	å	4.9	5.3		3.8		•	4.5	4.2	7.3	18.6	
	Mumber of Respondents	بي	2064	569	426	122	172	849	156	144	165	333	
\prod	No knawer	8	8.3		12.4	7.6		•	16.1	19.4	5.9	8.8	4.3
Stadents	Лелет	8	84.2	85.1	[77,1	86.5	87.5	•	74.2			8 19	95.0
11 8	Frequently and Occasionally Combined	8	7.4	9.9	10.5	5.9	12.5	•	7.6	16.1	23.5	26.4	0.7
oppos.	Occasionally	8	5.7	4.5	6.7	5.4	6.3	16.2	6.5	16.1	20.6	17.6	0.7
Bookkeen	Frequently	>	1.8	1.2	3.8	0.5	6.3	5.2	3.2	0.0	2.9	8.8	0.0
	strebnoques to redmut	No.	195		105	185			31	31			
	Ne Answer	8	9.8	10		10.5	0.0		4.5	14.3	13.		3.6
Students	Never	8	85.1	84.7	6.98	4.28	1 94.7	72.0	9.9	77.4	72.7	60.3	93.4
	Frequently and Occasionally Combined	8	6.3	4.5	9.9	7.1	5.3	18.8	4.5	14.3	15.2	34.5	2.9
Rookkeenin	Occasionally	8	77	1.8	4.9	5.0	5.3	12.9	4.5	14.3	8.7	20.7	2,2
Books	Frequently	8	1.9	2.7	1.6	2.2	0.0	5.9	0.0	0.0	6.5		0.7
\coprod	Number of Respondents	No.	£31	111	122	323	25	186	\$	35	947	58	137
Pahla 130 s	. Q ⇔		1. Total Group	School New Y	b. Large City		•	3. Worked as a bookkeeper		b. 6 months to under 1 year	c. 1 year to under 2 years	. 2 years	the Worked in non- book. John us- ing book. skill

175 *For simplicity in reporting, the muxber of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Anamar	1	7.6	7.0	of `e	•	1.7	I •	10.3			4.5	
	Neage		75.2		7:12		85.5		72.4		1 .	10.1	
andenta	Prequently and Occasionally and		17.2	18.4	21.6	ने प्र	12.8	37.9	17.3		7.98	6.05	
1 Resp	Occasionally		10.4	11.1	12.2		6.6	• • •	9.6	18.1	26.1	27.9	
7	Fredmently	-	6.8	•	7.5		2.9	• • •	7.7	8.3	10.3	23.1	
	Mumber of Respondents	N	7907	569	924	122	172	849	156	144	165	377	
	Tewsuy on	8	7.1	8.3	8.6	7'5	3.1	8.9	16.1	16.1	2.9	4.4	3.6
Students	уе ле т	8	80.9	79.8	72.4	85.9	87.5	57.6	64.5	67.7	55.9	53.8	93.6
5 1	Frequently and Occasionally Combined	>	12,1	12.0	19.0	8.6	4.6	33.5	19.4	16.1	•	41.8	2.9
ricas	Occasionally	-	7.8	9.1	11.4	6.4	3.1	22.0	6.5	6.5		28.6	1.4
Bookkeept	Fredneutly	-	4.3	2.9		3.8	6.3	11.5	12.9	9.7	8.8	13.2	ካ°ፒ
	Number of Respondents	No.	195	242	105	185	32	191	33	31	*	6	140
	N● Answer	8	8.2	9.9	5.7	10.5	0.0	8.1	4.5	8.6	8.7	10.3	3.6
Students	ИСТО	8	83.8	82.0	86.9	80.5		67.6	4.98	62.9	72.7	53.4	92.7
1 8	Prequently and Occasionally Combined	8	7.9	8.1	7.4	9.0	4.0	24.2	9.1	28.6	19.6	36.2	3.6
Bookkeentn	Occasionally	8	η·η	1.8	5.7	5.3	2.7	13.4	6.8	20.0	6.5	19.0	2.2
Book	Frequently	8	3.5	6.3	1.6	3.7	1.3	10.8	2.3	8.6	13.0	17.2	1.5
	Straborogeof to Tedamin	No.	631	111	122	323	25	186	3	35	3		137
Toble 100 .	Frequency of Office-Store Use Item 167: Made journal entries that required double posting*			2. School Type a. New York City	b. Large City		. Rural	Morked as a bookkeeper	months	under	under 2 yes	2 years or	to worked in non- book. Jobs us- ing book. skills

176 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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6 4th 0.0 2.3 2.3 88.6 9.1 31 0.0 9.7 7th.2 16.1 156 2.6 in the pare 46 8.7 8.7 17.4 71.7 10.9 3th 2.9 29.4 32.4 6th.7 2.9 16.8 2.7 18.6 2.7 16.8 2.9 18.6 2.1 20.7 6.8 2.9 18.6 2.1 20.7 6.8 2.9 18.6 2.7 6.8 2.9 18.6 2.7 6.8 2.9 18.6 2.7 6.8 2.9 18.6 2.7 6.8 2.9 18.6 2.7 6.8 2.7	11 1.8 1.8 3.6 83.8 12.6 242 0.0 7.0 85.1 7.9 695 5.5 7.9 13.4 78.	631 1.9 3.3 5.2 85.9 8.9 564 1.8 6.4 8.2 84.6 7.3 2064 5.1 7.4 12.5 79.	2 2 2 2 3 No. : 4 5 2 2 3	Mever Mever	Bookkeeping I Students Bookkeepine II Students All Respondents	To the continuation of the		Trequently in the west in the constitution of	Signature of Respondents	Tewend on As 1. 1. 20 0 w 2 2 2 2 2 2					strebrogsen to redamin 현실 경우 없는 전 도 다 함e	10 8 6 11 0 11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	21 88 88 88 89 5 6 6 7 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Did on the companies of	B & C C + + + + + + + + + + + + + + + + +	Titraupers 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	atnobnoques to redministration of Respondents	Series de la company de la com
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	C1ty 122 3.3 2.5 5.7 88.5 5.7 105 1.9 10.5 12.4 79.0 8.6 426 7.5 8.2 15.7 C1ty 323 1.5 4.0 5.6 83.9 10.5 185 3.1 9.4 87.5 3.1 172 3.5 8.1 11.7	11 1,8 1,8 3.6 83.8 12.6 242 0.0 7.0 7.0 85.1 7.9 695 5.5 7.9 13.4 122 3.3 2.5 5.7 185 5.7 10.5 1.9 10.5 12.4 79.0 8.6 4.26 7.5 8.2 15.7 323 1.5 4.0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 6.4 10.2 75 1.3 4.0 5.3 93.3 1.3 3.2 6.3 3.1 9.4 87.5 3.1 772 3.5 8.1 11.7	Type Type Type Type Type Type Type Type	No. \$	Trequently and livers of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer of Respondents in the Answer in the Answer of Respondents in the Answer in	2.	• •	• 1	846	• • • •	68.1		17.8	•1	191	7.0	74.7	61	•		78	as a popular par
186 5.4 10.2 15.6 74.7 9.7 191 4.7 17.8 22.5 68.1 9.4 849 11.5	City 122 3.3 2.5 5.7 88.5 5.7 105 1.9 10.5 12.4 79.0 8.6 426 7.5 8.2 15.7 City 323 1.5 4.0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 6.4 10.2	111 1.8 1.8 3.6 83.8 12.6 242 0.0 7.0 7.0 85.1 7.9 695 5.5 7.9 13.4 122 3.3 2.5 5.7 185 1.9 10.5 12.4 79.0 8.6 4.26 7.5 8.2 15.7 323 1.5 4.0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 6.4 10.2	111 1.8 3.8 3.6 242 0.0 7.0 7.0 85.1 7.3 2064 5.1 7.4 12.5 122 3.3 2.5 5.7 88.5 5.7 10.5 12.4 7.0 7.0 85.1 7.9 6.95 5.5 7.9 13.4 323 1.5 4.0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 6.4 10.2	No. 5 631 1.9 3.3 5.2 8.9 5.64 1.8 6.4 8.2 84.6 7.3 80.4 5.1 7.4 12.5 111 1.8 1.8 3.6 83.8 12.6 242 0.0 7.0 7.0 85.1 7.9 695 5.5 7.9 13.4 122 3.3 2.5 5.7 105 1.9 10.5 12.4 7.9 8.6 4.26 7.9 6.4 10.2 323 1.5 4.0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 6.4 10.2	Trequently and Hever of Respondents of Secondents of Secon	7		• • •	172	•		7.6	3.1		32	1.3	93.3	•	0.4	1.3	25	Rural
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323 1,5 4,0 5.6 83.9 10.5 185 3.2 3.8 7.0 86.5 6.5 771 3.9 75 1,3 4,0 5.3 93.3 1.3 32 6.3 3.1 9.4 87.5 3.1 172 3.5 186 5.4 10.2 15.6 74.7 9.7 191 4.7 17.8 22.5 68.1 9.4 849 11.5 1		111 1.8 1.8 3.6 83.8 12.6 242 0.0 7.0 7.0 85.1 7.9 695 5.5 7.9 13.4	631 1.9 3.3 5.2 85.9 8.9 564 1.8 6.4 8.2 84.6 7.3 2064 5.1 7.4 12.5 15	No. \$	Trequently and Mumber of Respondents Deceatonally and Frequently and Mever By Social Mumber of Respondents Coccasionally and Mever By Social Mumber of Respondents Coccasionally and Mever Coccasionally and Mever Coccasionally and Mever Coccasionally and Mever Coccasionally and Mever Coccasionally and Mever Coccasionally Combined Coccasionally and Frequentis Coccasionally and Frequentis Coccasionally Combined Coccasionally Combined	5.7		•	924	8.6	1 4	12,4	10.5		105	5.7	88.5	5.7			722	rge City

177 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Singularity and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

П	No Answer	7	8.3	8.6		9.7	2.3	8.8	10,3	14.6	10.3	1.9.1	
	Never	7	176.6	η·η	173.2	77.7	188.4	57.2	76.9	61.1	57.0	146.9	
States	Frequently and Occasionally Combined	>	15.2	17.0	19.2	12.6	9.3	33.9	12.8	24.3	32.7	46.9	
Len	Occasionally	5	9.3	10.2	10.6	8.2	1.6	20.4	9.0	18.1	23.6	24.7	
17	Frequently	3	5.9	6.8		7.4	1.7	13.5	3.8	6.2	9.1	22.3	
	stasbaoqseA lo redamM	No	2064	695	456	777	172	6418	156	144	365	377	
	Toward of	5	8.0	7.9	•	8.1	3.1	11.5	16.1	16.1	8.8	8.8	76
pdenta	Never	5	81.4	80,6	80.0	81.6	•	7.0°	74.2	72.0	58.8		
न्हु 🎞	Prequently and Occasionally and	3	10.6	11.6	10.5	10.2	•	27.7	9.7	12.9	32.4	37.4	
perdue	Occesionally	5	7.3	8.7	5.7	7.0	3.1	18.3	6.5	9.7	23.5	23.1	·
Bookk	Fredneutly	3	3.4	2.9	8.4	3.2	3.1	4.6	3.2	3.2	8.8	14.3	t c
	Mumber of Respondents	Yo.	1795	242	105	185	25	191	31	u	*	9	976
	Ne Answer	3	1 9.4	12.6	7.4	11.1	0.0	11.8	4.5	25.7	10.9	10.3	
dents	Neast	3	0.48	82.9	1.98	81.1	7.49	67.2	88.6	0.09	65.2		- 60
I Star	Frequently and Occasionally Combined	*	2.9	5.4	9*9	L-L	5.3	21.0	6.8	14.3	23.9	34.5	o o
Japan	Occasionally	•	9.4	2.7	6°ħ	5.0	5.3	13.9	4.5	17.4	10.9	25.9	o o
Bookke	Frequentiz	3	2.1	1.8	9.1	2.8	0.0	7.0	2.3	2.9	13.0	8.6	C C
	Symbor of Respondents	.10.	631	111	122	323	75	186	韓	35	94	58	al
	able 142 : requency of frice_Store Use tem 169: Made reversing entries (post- closing)*		Total Group	School Type . Hew Iork City	Large City	Small City Suburban.	Aural	Worked an a bookkeeper	Less than 6 months	6 months to under 1 year	1 year to	2 years or nore	Morked in non- book. Jobs us-
	Made of the control o		7. 7	ر د د	۵	•	d .	<u>~</u>	•	ۀ	ö	P	3 A 4

sporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-All rates ner cent are rounded to the nearest tenth. at the left of the column. For simplicity in really Combined, Mover sub-group indicated

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Pahla 143 a		Booke	Bookkeepine	I Stu	Students			Bookkeen	pendag	器日	plents			17	1 1000	Cochent		П
Frequency of Office Store Use Item 170: Verified invoice extensions and/or terms*	strebrogseff to reducife	Frequently	Occasionally	Frequently and Occasionally Combined	ИСТО	Jewsuy en	strebroques to reducifi	Frequently	Occasionally	Prequently and Occasionally Combined	Reast	Yewsnh ol	strebroqeeA to redamM	Frequently	Occestonelly	Frequently and Occasionally Combined	Never	Towerh old
	No.	8	8	8	8	3	3	-	-	-	·		7,7				1	T
1. Total Group	(531	3.8	3.8	7.6	0.18	8.4	195	7.6	5.5	13.1	79.3	7.6	3064	8.0	8.0	16.9	75.3	7.8
ທີ່	111	1.8	5.4			10.8	242			12.8		7.0	YOY		4 8			ά
b. Large City	122	9.9	5.7		81.9	5.7	105	6.7	8.6	15.2	-		750	• •	7.0		75.87	7.7
6. Small City.	323	0°η	2.5	5	83.6	6.6	185	8.6	•			,	2		6.0		76.5	
_;	75	1,3	0.4	5.3	92.0	2.7	35	12.5		15.6	4.48	0.0	172	5.2	8.7	ol i	83.7	2.3
	186	10.2	9.7	19.9	4°02	9.7	191	17.8	13.1		60.2	8.9	S48		16.4	34.5	57.6	· I •
a. Less than 6 months	श्र	4.5	2.3	6.8	88.6	4.5	31	6.5	3.2	9.7	80.6	9.7	156	8.3	5.1	13.5		
b. 6 months to under 1 year	35	8.6	8.6	12.1	74.3	8.6	31	6.5	_	19.4	64.5	19.1	3	9.0	20.1		61.0	9.7
	94	6.5	8.7	15.2		13.0	*	7.		32.4	•	5.9	165	14.5	14.5			9.1
. 2 years	58	15.5	17.2			12.1	Б	Н	15.4	0.44	50.5	5.5	377	27.1	19.61		ı,	6.T
book. Jobs us- ing book, skills	137	2.2	2.2	म-म	92.7	2.9	140	5.0	3.6	8.6	87.1	4.3						

porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-; and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. For simplicity in really Combined, Mever sub-group indicated

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	Mever		7 02	20.5	700		3 ± 5		80.1	7.5	61.8	57.0	'
	Prequently and Occestonally Combined	1	9		25.5		19.2	G				þ	
	Occasionally	1	7 8	,	300	1	5.8	-	-		<u>. </u>	21.0	
	Frequently	+	-	0	200	_	1.7		1		1	13.0 2	
	strebrogeen to redumin	1	147.00 N	 	255	_	+	 	<u> </u>	 	 	₽-	ŧ i
+	No Answer		70	-		-	+	-	-	-	_	6.6	-
	Control of the contro	ľ	8	8	8		9 7					_	
Student	Occestonally Combined	+	7 7	g	8	\$	ಹ	72	-			65.9	
1	Frequently and	1	9	4	10	ی	10	17,8	~	L .	17.6	27.	1.4
	A	1	4.8	_	5.7	7	6.3	_				800.	0.7
Book	Crananha	-	2.0	•	3.8	1.6	3.1	5.2	0.0	3.2	5.9	7.7	0.7
	strebnoques to redmini	3	30	242	105	185	32	191	31	31	34	3	140
	Ne Answer		10.0	13.5	•	11.8		12.9	6.8	14.3	13.0	17.2	5.1
Students	Neast	>	83.5	80.2	-	82.0	92.0	4,69	4°98	77.1	6.09	56.9	89.8
I Star	Prequently and Occasionally Combined	~	6.5	~		6.2	.3	7	6.8	8.6		6	5.1
erokoe	Occasionally	>	0.4	3.6	5.7	3.4	4.0		6.8	5.7	6.9	13.8	7.7
Bookke	Fredneutly	3	2.5	2.7	-	2.8		8.1	0.0	2.9	2	12.1	0.7
	Mumber of Respondents	Jos	631	111	722	323	72	186	\$	35		88	137
	Me 144 : equency of floe-Store Use m 171 : corded charges or credits for deferred items*		dnoug la	Mew Tork City	27	Suburban.	Rural	bookkeaper	Less than 6	under I year	under 2 years	20 01	book. Jobs us-
	able 144 Fraguency Frice—St frice—St frem 171 Recorded or cred deferre		. Total		•	76 5	d.			•	_	7 0	28.5

180 porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. For simplicated in repailly Combined, Mever, sub-group indicated a

П	No Answer	下 「	10.2	7 0	200	2 4	6	4.8		4.9		4.0	
	Never		75.0	• [•	• I •	59.2		68.1	58.2	46.8	
Besnondents	Frequently and Occasionally Combined		N X	16.0	2.2		12.02	35.9	14.1	27.1	36.4	2.42	
1 1	Occasionally	T,	0		14.4	0.7		28.7	8.3	↓	=	12.12	
TTV	Frequently	-	7,8	6.5	0.0	8.0	7.9	15.2	5.8	12.5	13.9	20.2	
	Mumber of Respondents	, g	20%	707	252		200	8	1.6	書	165	377	
П	Jewsuy on		5.3	9.9	6.7	2.8	0.0	4.7	9.7	9.7	2.9	2.2	3.6
Students	Never	-	182.8	82.6	81.9	83.2	7.78		80.6	74.2	64.7	61.5	90.0
5 11	Prequently and Occasionally Combined	-	11.0	10.7	17.17	13.0	15.6	29.3	5.5	16.1	32.4	36.3	4.9
arae	T[[anotasoo0	-	7.6	9.9	8.6	7.0	15.6	18.8	6.5	6.5	4°62	22.0	3.6
Bookkean	Frequently	-	4.3	7	2.9	5.9	Û.Û	10.5	3.2	9.7	2.9	14.3	2.9
	strebnoques to redamil	Ş	30	242	105	185	32	191	31	31	46	1	140
	Ne Answer	2	7.3	0.6	5.7	8.7	1.3	5.9	2.3	2.9	6.5	10.3	2.9
Students	Never	2	79.7	83.8	77.0	78.3	184.0	60.2	4.98	68.6	47.8	43.1	85.4
H	Frequently and Occasionally Combined	8	13.0	7.2	17.2	13.0	14.7	33.9	11.4	28.6	45.7	46.6	1.7
Bookkeeping	Occasionally	8	6.7	4.5	8.2	6.5	8.0	16.7	4.5	20.0	22.7	20.7	9.9
Book	Frequently	3	6.3	2.7	0.6	6.5	6.7	17.2	6.8	8.6	23.9	25.9	5.1
Ш	Mumber of Respondents	.No.	631	111	122	323	75	186	彗	35	79	53	137
Pable 145 s	requency of Dffice_Store Use Itam 172: Decided (or helped decide) to whom credit should be extended*		l. Total Group	2. School Type 2. New York City	b. Large City	c. Small City Suburban,	d. Pural		a. Less than 6 months		1 year to under 2 year	_	book. Jobs us- tre book. skills

181 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Meyer, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

	No Answer	1	2	7.1	5.9	7.7	1.2	4.9	7.7	4.2		1	
	уелер	t	76.9		72.8	0.9	87.2	62.8	77.72	0.99	4 6	55.4	
1	Frequently and Occasionally Combined	t	0	~		~	1	3	0	0	 	p p	
			9.8 18		<u> </u>	-3	6				1-6	9	
A PEA		7	10		11 9	8	L				8	19	
j	Trequently	~	180°	8				9 14.6				2	4 1
	etnebnoques to redmini	N.	2064	69	426	777	172	84.9	156	146	3,4	100	
	No Answer	1	5.9			7.5		5.2				2.2	
dents	Исто	~	80.5		-		87.5	1 ~	83.9	67.7		58.2	
II St.	Proquently and Occasionally Combined	-	13.7		16.2	2.01	12.5		9.7	22.6	4 02	39.6	
entae	Occasionally	5	7.4	9.1	9.5		6.3	•	9.7	12.9	8.5	16.5	· · -
Bookkeentr	Frequently	8	6.2	6.2	6.7		•	1,	0		-	4-	4.3
	Number of Respondents	No.	1795	242	105	185	3.			12		1	
	Ne Answer	8	7.3	9.9	16.4	8.7	1.3	5.4	2.3	0.0	8.7	8.6	3.6
nts	Jeasy	3	80.5	79.3	80.3	77.7	4.7	1,99	4.38		0	╁	7.
Students	Frequently and Occasionally Combined	8	12.2 [8	8		9	0	28.5 6	7	6	3	1	2
ine I		3	6.2 1	10.8	5.7	5.3 13	Η	15,1	4.5 11	7	47	7	6.
Bookkeeping	Czauanho z c	8	0.9	-	0		0.0	=	6.8	1 1		19.0 20	
Ę	Number of Respondents Frequently	,			22 9	323 8	75 0	186 13.	9 111]	01 94		
Ш		N.	9	1		3		7	7		~		귀
	nle 146 : Ace—Store Use 173: ed credit rating agencies*		1 Group	School Type, New York City	Large City	Small City-	'a]	as a	Less than 6 months	6 months to under 1 year	1 year to under 2 years	2 years or mor	Worked in non- book. Jobs us- ing book. skill
	<pre>fable 146 : Frequency of Office_Store Item 173: Used credit agencies*</pre>		1. Total		b. Lar	See See	•	3. Worked bookke	a. Les	b. 6 md	6. 1 y und	d. 2 y	t. Work book

18 For simplicity in reporting, the number of respondents using the item Prequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

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	Toward off	1	4	el .	740	4	75.7	5.4		5,6	, ,	4.8	
	Never	下	80.0	4	75.1	70 6	2.48		9,7	1 8	59.1	59.2	-
Respondents	Frequently and Occasionally Combined		13.4	-	18.3		+	0	 	1	 -	1-4	,
	Occasionally	1	7.6	7	•	C	26		L	ļ		8	
T.	Frequently	+	5.8		8.0	5.8	9			9	7.	H	
	Strebnoques to Tedauli	1	7,000	, y y y	426	222	172			144	165	320	
	No Anawer	A	5.7		7.6	4.3		5.2	9.7	9.7			3.6
Studenta	ДОДОЛ	-	84°4	85.5	76.2		87.5	9.69	83.9	77.4	70.6	61.5	91.4
48 11	Frequently and Occasionally Combined	-	9.6		Н	8.6	5	25.1	. 5	• • • • •	•••••	2	5.0
entre	Occasionally	8	5.9	5.0	1 ~ 1	4.3	6.3	14.7	6.5	5 .	.5	16.5	2.9.
Bookkeer.	Frequently	B	4.1	2.9	5.7	4.3	6.3	10.5	0.0	6.5	2.9	18.7	2.1
	Number of Respondents	No.	1795	242	105	185	35	191	31	31	京	5	140
	Ne Answer	8	7.6	9.9		9.3	1,3	6.5	2.3	2.9	8.7	10.3	3.6
Students	ИСТО	8	2.48	85.6	1.38	80.8	93.3	72.0	88.6	77.1	65.2	9	90.5
H	Frequently and Occasionally Combined	8	8,2	4.5	9.0	6.6	5.3	22.6	9.1	20.0	26.1	-	5.8
Bookkeening	Occasionally	8	4.6	4.5	6.4	4.6	4.0	12.9	4.5	11.4	17.4	7.05	2.9
Book	Frequently	8	3.6	0.0	7-7	5.3	113	9.7	4.5	8.6	8.7	75.5	2.9
	Number of Respondents	No	631	111	122	323	2	186	3	35	33	2	137
Table 147 :	Frequency of Office Store Use Item 174: Used collection agencies*		1. Total Group	•	b. Large City		d. Miral		months		.	4. Worked in non-	book. Jobs ing book.

183 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-all, Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or subjecting indicated at the left of the column. All rates nor next and remaind to the respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column.

1		i	ا ز	d c			nk	u 0	11 6	7) (VI (~ I-	
1	No Answer	1		•	عاه	•I	上		•[• •	9.	3	1
	уеуег Мечег	ŀ	64		285 5 6 6	- 1	200 100 100 100 100 100 100 100 100 100	2 2	200	7 2	\$ 00 G	2007	
	Occasionally and Occasionally and		200	15.0	25.5		7			1 2	-	000	
- 1	1	Ţ	4	•	25.8	6.3	10.5	1	-	2 2	1	70,00	1
	Frequently	1	4-	•	35	4	2.0	1 0	α	2 4		750	
	Mumber of Respondents	1 2	37.5	707	123 223 234	Ę	132	RIPO	72.	144	34.	300	ł
	Yewern on		20	8 4	el e	7 0	0.0	4.7		•••	000	+11	5.0
Studente	Лелег	-	85.5	2 %	80.0	87.6	87.5	_	77. 11	9	7	68.1	90.7
स्य प्र	Frequently and Occasionally Combined	-	8.7	~		7.6	12.5	20.4	12.9	i,	1 · · ·	_	ς.
eepine	Occasionally	4	6.0	5,8	6.7		9.4	14.1	7	T ~	•	ł ł	
Bookkeent	Frequently	8	2.7	2.5	3.8	2.5	3.1	6.3	3.2	3.2	1	9.9	0.7
	Number of Respondents	, c	564	242	105	185	32	191	33	31	큤	6	140
	Ne Anarar	8	7.0	6.6	4.9	8.0	1.3	8.4	2.3	0.0	8.7	6.9	2.9
Students	Never	8	87.3	84.7	89.3	# . %	92.0	77.9	84.1	80.0	16.1	72.4	94.2
1.82	Frequently and Occasionally Combined	8	5.7	5.4	П	5.6	7.	17.2	13.6	0	2	7	2.9
Pookkeening	Occasionally	8	3.5	3,6	1.6	3.7	5.3	10.8	9.1	14.3	6.5		1.5
Bookk	Frequently	8	2.2	1.8	4.1	1.9	1.3	6.5	4.5	5.7		6.9	1.5
	Mumber of Respondents	No.	631	111	122	323	25	186	43	35	3	88	137
1.0	Frequency of Office-Store Use Item 175: Computed the interest on interest bearing notes*	1	1. Total Group	•	b. Large City		. Fural	worked as a bookkeeper				d. Z years or nore	book. John us-

184 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Constned, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column.

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	YewerA oN	 	1.	α ι	•	•	9.0	4.9	9.6		10.3	4.5	
5	Never	\ \ \	72.8	d	68.5	75.5	83.1	55.9		1 •	58.0	45.4	
Respondent	Frequently and Occasionally Combined		10.0		24.2			37.7	19.2		21.5	50.1	
,-	Occasionally	7	10.0		11.5		10.5	20.02	12.2	•	10.01	23.6	
17	#Idneuper4		8.2	4	12.7	•	5.8	17.7	7.1	11.8	12.1	26.5	
	Number of Respondents	N	1902	695	426	777	172	648	156	14	166	333	
	Toward oV		6.2		7.6	4.9	0.0	5.2	9.7			3.3	
Students	Never	A	78.0	76.0	7.7	83.2		57.6	80.6	67.7	61.8	45°I	•
11 84	Frequently and Occesionally Combined	8	15.8	16.5	21.0	11.9	15.6	37.2	9.7	25.8	35.3	51.6	9.3
anides	Occasionally	8	9.8		8.6	7.6	9.4	20.4	6.5	12.9		26.4	8.6
Bookkeept	Fredneutly	8	6.0	15.4	12.4	4.3	6.3	16.7	3.2	12,9	11.8	25.3	0.7
	Number of Respondents	Z.	564	242	105	185	32	191	31	31	帮	ъ	140
\prod	Ne Answer	8	7.6	6.6		9.6	0.0	6.9	1 5.4	2.9	10.9	8.6	2.9
अक्र ्विक	уел е т	8	80.5	82.0	$6^{\circ}LL$	78.0	93.3	61.3	81.8	65.9	9		88.3
I Sta	Occasionally combined Frequently and	8	11.9	8.1	17.2	12.4	L*9	31,3	13.6	34.3			8.8
Bookkeeping	Occasionally	8	7.0	5.k	4.7	8.0	4.0	17.2	6.8	20.0	•	27.6	9.9
Bookk	Frequently	8	4.9		9.8	4.3	2.7	14.5	6.8	14.3	8.7	25.9	2.2
	Number of Respondents	No	631	111	122	323	25	186	智	35	54	58	137
- 140 ·	free Store Use Item 176; Computed or taken dvantage of cash r trede discounts*		1. Total Group	מי	· Large City	•	. Miral	worked as a bookkeeper		6 monti		d. 2 years or more	book. Jobs us- ing book. skills

185 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed unly as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	YournA ol	1	6.9			7.3	1.7	6.3	8.3	5.6	1 (5.6	
	Neagl	-	0.48		81.0	35.2	86.6		82.7	6.62	1 (70.3	
den't	Prequently and Occasionally Combined	t	9.1	7		7.5	1.7	8	0	-	-	F	
		+	8.		8 1		1 0	8 18	5.8	-		12	
A119	Occasionaliy	1	3 5	5		3 5	7. 12	17			7	₽	
	Frequently	1	3.	2	5		, † †	7.0	3.2	4.9	5.5	10.	
Ĺ	Number of Respondents	چ	2064	695	426	ш	172	648	350	145	165	377	
	YeusnA ol	8	6.2	7.4	9.5	3.8	0.0	5.8	9.7	9.7		5.5	
Studente	Heast	6	88.5		84.8	89.2	87.5	82.2	80.6	83.9	4.62	81.3	92.9
Star	Prequently and Occasionally Combined	3	5.3	6	5.7	7.0	2.5	12.0	9.7		.6	3.2	3.6
ine I	Annual 2 2 2	,	4.3	2.5	3.8	6.5	5,3	5	9.7		1.7. 1		2.1
Bookkeeni			1				3	.6	0.0		2.9 1	.1 12	
Bo	Frequently		1			<u></u>		1		3		Ц	1
1	strebrogesA to redmink	Ĭ,	195	242	100	185	32	191		33	72	8	1,60
	Ne Answer	8	7.3	9.9	4.9	9.0	0.0	5.9	2.3	_	13.0		2.9
Students	Nevel	8	88.5	87.4	2.78	87.6	94.7	83.9	95.5	94.3	95.28		91.2
Stud	Frequently and Occasionally and	8	4.3	7			5.3	10.2	2.3	2.9	4.3		5.8
plac	Occasionally	8	2.7	1.8	4.9	1.9	4.0	5.9	2.3	0.0	2.2	5	म-म
Bookkeenin	kredneurja	3	9.	0.9	5.5	5	63	4.3	0.0	2.9	2.	.3	.5
Ä	strabonogean to tadmuni	4	31	111	4		25 1	7 981	भ	35 2	16 2		1 2
			631	7	7	ñ		7			7		137
	of re Use recorded ttion of sets*					1		-		3 2	Sars	HOL	-esu -esu -esu -esu
	e Use record record sets*		dno	2 2 2 3	ity	15. In.		5 20	an (T S	g K	84	
	Store Store or resident		5	HON HON	ပ စွ	in the	ال	ස් ජූ ජූ	1 2 2	म्	7 2	ars	न देश
	xec ged in		otal	School Type . New York City	Large City	Suburban.	Rura1	Worked as bookkeeper	Less than months	6 months under 1	1 year to under 2 ye	2 years	Worked in book. Jobs ing book.
1	Port Production of the Control of th		Ę,	7 -	~ `	•	_:	ž &'	¬ = `	- P	. 9		¥ & A

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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		Bookk	sertne	I Stud	dents			Bookt	an pass	11 85.	Mente			15	1			
Frequency of Office—Store Use Item 178; Used a sample guide when preparing the finaincial state—ments.	stnebnogseff to Tedariff	Frequently	Occustonelly	Prequently and Occasionally and	ДСАСТ	Zensty on	Number of Respondents		Occasionally	Prequently and Occasionally and		Tewanh ol	Mumber of Respondents	Frequently	Occasionally	Frequencily and Occasionally Combined	Hovet	Tensua Oil
	Į.	*	-	-	-	-	3		L	F	L	K	2	I	I	I .	K	T
1. Total Group	631	1.0	5.5	6.9	86.1	7.4	6.3	2.0	0.9	8.0	85.1	6.9	7902	3.6	4.6	13.3	7:64	F
2. John Tork Caty	111	0.0	3.6	3.6	87.4	9.0	242	7.	7.5	5.8	86.8	7.7	YOY	2.9	8.2	11.1	80.7	8.2
Large City	122	0.0	8.6	8.6	86.I	7.7	105	8.7	6.7	11.4	0.6%	9.5	153	6:3	13.1	19.5	7.7%	6.3
703	323	1.5	5.3	6.8	83.6	9.6	185	1.6	7.0	8.6	85.4	5.9	200	2.5	9.6		79.8	•
_ 3	2	1.3	2.7	0.7	2.76	1.3	35	6.3	3.1	7.6	90.6	0.0	172	4.7	2.0	12.9	65.3	1:0
	18%	3.2	15-1	18.3	25.8	5.9	191	4.7	14.7	19.4	72.2	8.4	849	7.7	20.1	27.8	65.1	6.9
months	\$	0.0	9.1	9.1	84.1	6.8	71	6.5	12.9	19.4	71.0	4.6	156	3.8	11.5	15.4	73.7	10.9
o S,	35	0.0	20.0	20.0	77.1	2.9	31	6.5	4.6	16.1	71.0	12.9	32	5.6	19.4	25.0	4.79	7.6
	94	4.3	.9	•	78.3	6.5	*	0.0	23.5	23.5	70.6	5.9	168	6.1	23.0	29.1	64.2	6.7
2 years or	ल	6.9	20-7	27.6	5.59	9.6	5	5.5	13.2	18.7	74.7	9.0	333	10.6	22.5	33.2	60.5	6.1
book. Jobs us- fre book. skills	137	0.0	5.1	5.1	91.2	3.6	340		3.6	4.3	91.4	4.3						
,												1						

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Generally frequently and Occasionally Generally Combined, Mever, and Wo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	 	7		200		30-	α ν.	•	9		-5	4
	Never		80°±	T-0	200 200 200 200 200 200 200 200 200 200		87.8		75.0	73.6		200	-1
	Occasionally and Prequently and Occasionally Combined		12.2		15.5	al .	41-1	9		T	I	8	
- 1	1		7.7	,	10.1	α,	• •	4	0	† -	0	╆.	
150	Frequently		9.7	, ,		7	4.7	10.1	5.1	 	 	1-	
	Strabnoqsal lo Tadamil		7900 7000 7000	Kok	1,25	2	172			清	165	377	
	Yewena ol		6.7	0 6	8.6	5.4	0.0	7.3	9.7	12.9	2.9		1 1
Students	Лелет	K	86.2		83.8	87.6	90.6	74.3	† †* 22	74.2	67.6	16.9	8.9
H	Frequently and		7.1	9.9	7.6	7.0	7.6	18.3	12.9	12.9	29.h	17.6	2.9
eeping	A	-	5.1	5.4	1.8	5.4	3.1	13.6	12.9		26.5	-	4-1
Bookkeeni	Frequently	-	2.0	7.52	2.9	•	6.3	4.7	0.0	6.5	2.9	I	1.4
	Number of Respondents	12	200	242	105	185	35	191	31	31	क्	8	140
	TewerA eV	A	7.6	9.6	5.7	9.3	0.0	6.5	6.8	2.9	• • •	6.9	3.6
Students	Kever	B	87.2	39.2	86.1		98.0	79.6	4.98	82.9	4.08	70.7	91.2
H	Frequently and Occasionally Combined	8	5.2	0.9	8.2	5.9	0.7	0.41	6.8	14.3	10.9	22.4	5.1
Bookkeeping	Occasionally	8	3.8	0.0	9.9	4.3	2.7	9.1	6.8	14.3	R.7	1	5.1
Bookk	v1jaequeri	8	1.4	0.9	1.6	1.5	• •	4.8	0.0	0.0	20.0	2	0.0
	strabrogsed to redmund	.No.	631	111	122	323	25	186	3	35	3	2	137
000	Frequency of Office-Store Use Item 179: Prepared the financial statements from a worksheet*		1. Total Group		b. Large City		de Miral	bookkeeper	"	under 1 year	under 2 year	c years of	book. Jobs us-

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the mumber of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	ト	2 + 2.7	ļ	7.3	ļ	1		1 1	9	0	1.9 6.	-
	Never Occasionally and Frequently and		1.1 81	טאַ ט נו	七	10.1 81	7	89 9.	80	72	87	34.0 59.	•
	Occasionally	1	6.9	7	8.7	-	5.2	0	7,1		0	20.5	
ř	Frequently	K	4.3		5.6	7.7	3.5	•	2.6	6.2	70.3	13.8	
	Number of Respondents	1			755								
	sensuy on	1	2 6.2	7	1		\$ 0°0	\$ 6.8	6	6	^	5.5	3.6
Shadent	Делет Пелет	1	.6 87	86.8	5 82.		l	73.8	7.27	74.3		72.	
T .	Win Charlenhan	>	9	5	9.	5	9	19.4	12.	16.		22.0	*******************
- Freeze	The state of the s	>	.8 3.7	'n	8 5.7	3.	3 0°0	0,11.7	2 9.7	1 0.0	11.	7 14.3	0.0
Brokeley		1	2	2	3		9 !		3	16.	₩	7	o
-	etnebnoques to redamit	3	2 564	9 242	7.7	2	3 3	139	8 33	6 31	6	6	740
9	Ne Answer	8	2 8.		5.	10.	7 1.	88	4 6.8	.9 8.	10,	9	7 43,
Students	Occessonsily Compined	2	5 86.2	85.	.6 87.		0 9%	1 75.8	8 86.4	.6 82.	0 76.1	-	9 92.7
	Frequently and	3	2 5.5	7	9	2	3 4.0	16	9	~	7 13.0	31.	2.9
Bookkeenin	Occasionally	5	3,2	3	6.7	2.8	4	8.6	2445	8.6	8.7	12.	2.2
Sport .		3	2.4	6.	7.6		2.7	7.5	2.3	0.0	4.3	19.0	.7
	strebroges to redamil	.10.	631	7	752	R	R	186	\$	7	38	Sq.	137
	Table 153 : Frequency of Office—Store Use Itam 180 : Prepared the finalizial state- ments directly from the ledger accounts		•	Mew K	b. Large City		a. mral	bookkeeper	months	under 1 year	4 3 (Ö`	book. Jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



dents	Never Comprised	7 5 S	87.0 7.6 5	6.6 9.	.2 4.1	85.8 9.6 1	3 9.4	78.0 6.9 19	90.9 4.5	82.9 2.9	13.0	16.9	92.7 2.9 14
-	Ne Answer Number of Respondents	S No.	7.6	9.	4.1	9.	7.		7	2.	13.	16.9	- 2
Bookkeentn	Frequently	3 5	2.3 1.1		5 2.9! 1.9	7	7.6	2	1 0.0 6.5	3.2 3.2	5.91		1.4 3.6
E II Studenta	Frequently and Occasionally Combined	2	4 6.7 86.3	86,	6.8 85.7	6.6		15.7	5 6.5 83.9	6.5 83.9	20.6 76	7.77 7.71	5.0 90.0
H	No Answer Number of Respondents	2	4.905 0.9	3		144 6.4	0.0	6.8	9.7 156	9.7 144	6	6.61 377	5.0,
411	Prequently Occasionally	7	38 27	6.7 2.4	9.01 7.7	8		7.4 15.8	1.9 7.1	5.6 11.1		10.3 18.6	
atradente	Never Combined Prequently and	> >	11.9 80.7	11.5	15.3 78.	11.1 80.	8.1	23.2	9.0 82.7	7 76	26.7	28.9 64	
11	No Answer	7	7.4	8.5	1	8.2	1 -	6.7	8.3	6.9	•	4	

190 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the mearest tenth,

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90	Occasionally Combined	7 5	.8 87.2 7.	- '	3.9 9.98 9.	87.2	3 95.3 2.3	7 82.9 6.7	8 86.5 9.6	7 82.6 7.6	7 80.6 6.		-
Remove	Occasionally and Frequently and	3 3	4.2 5	5.2 6		3.9 5.	1.2	7.3 10.	1.3	6.2 9.	10.3 12.	9.0! 12.	
Y	Fredneutly	>	1.6	1.7	2.1	1.2	1.2	3.1	2.6	3.5	2.4	3.2	
	symphoce of Respondents	No.	7 2064	695	924 6	122 C		80	7 156	144		3777	Ž.
	No Answer	8	9 7	9	10,	6 7 7	0	6.8	3. 9.	. 4 16.	5.9	3	9 . 3 .
ander .	The state of the s	3	. 06 7 •	.7	9 87.6	.8 91.	1 96.9	1	0, 90.	5 77.	. 62 2	4 92.3	6 92.
2 II S	Prequently and Occasionally	3	5. 3.	3	0 1,	3		6.3	0.0	9	77.	1	3.
teepin		8	.9 2.		1,	3.	1, 0.0		0.0	2 3.2	9.11.8	L	7 2.9
Book	Frequently	5	_		1		3.1	2	0	3.	~	1	
-	Mumber of Respondents	Eo.	495 7		11 105	3 185	32	19	33	33	**	=	140
	Ne Answer	8	5 7.	6.6	3 4.	9 9.3	1.3	6.5	4.5	2.9	10.9	6.9	2.9
dents		8	- 66		6 94.3	-	198.7	88.2	95.5	94.3		79.3	94.9
1 95.	Frequently and Occasionally and	5	2.	7.5	1.	1.9	0.0	5.4	0.0	2.9	2,2	13.8	2.2
Coepin	Vilagotasso	3	9*1 0	3.6	0 1.6	6 1.2	0.0	3.8	0.0	0.0	2.2		2.2
Book	Frequently	8	•	6.	0.0	•	0.0	1.6	0.0	2.9	0.0	3.6	0.0
	strebrogeef to tedauth	No.	631	111	122	323	75	198	\$	35	93	58	137
	able 155 : requency of frice-Store Use tem 182 : Used graphs as an aid in inter- preting the financial reports		. Total Group	2. School Type a. New York City	Large Clt	o. Small City Suburban,	d. Bural	dorked as a		b. 6 months to under 1 year	c. 1 year to under 2 years	•	t. Worked in non- book. Jobs us- ing book. skill

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-slip Commined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tenth. at the left of the column. sub-group indicated



1 ~		_	+-	,	·	-	-		_		-	+	
	No Answer	1	7.0	10	•	7 7	300	7	4	6.2		5.0	
	Neage		-7. 88	8	000	22	86.6	74.3	a G	77.1	75.8	69.5	
Remondents	Frequently and Occasionally Combined		10.6		13.	~	10	•				.5	·
Regno	Occessonelly	+	6.1	00	8.0	5.2	9		α	0	5	13.0	
A	Frequently	1	9.4	2.2	5.9	0.4		5	0	9		H	
	Strabnoqean to TedmuN	1	17902	569	126	777	172	648	156	13		377	1
===	Jensuy on		6.6	7.9	7.6	5.4	0.0	7.9	16.1	6.5	•	3.3	4.3
Students	Лечет	-	86.5	•	81.0		81.3	78.0			•	79.1	90.0
II Stu	Frequently and Occasionally Combined	>	6.9	5.0	11.4	6.4	18.8	14.1	6.5	16.1	14.7	7.6	5.7
entae	Occasionally	8	3.7	3.3	7.6	1.1	9.4					8.8	3.6
Bookkeen	Frequently	8	3.2	1.7	3.8	3.8		7.3	0.0	12.9	5.9	8.8	2.1
	Number of Respondents	, C	195	242	105	185	32	191	31		34	6	140
	Ne Answer	8	7.4	9.6	4.1	9.0	2.7	6.9	6.8	5.7	_	6.9	2.2
Students	Иечег	8	86.7	87.4	90.2	83.6		81.7	88.6	91.4	82.6	70.7	86.9
I Stud	Prequently and Occasionally Combined	8	5.9	2.7	5.7	7.4	4.0	11.3	4.5	2.9	•	7.52	6.0
epine	Occasionally	8	3.2	1.8	3.3	3.7	2.7	6.5	4.5	2.9	.5	8.6	5.8
Bookkeepin	Frequently	8	2.7	0.9	2.5	3.7	1.3	4.8	0.0	0.0	~ .	13.8	5.1
	strebrogsef to redamin	.No.	631	111	122	323	75	186	#	35		58	137
1	Frequency of Office—Store Use Item 183: Calculated the percentage of cost of goods sold on the basis of net sales		1. Total Group		b. Large City	c. Small City-			a. Less than 6 months	b. 6 months to under 1 year			** worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally or ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the marest tenth.

1	No Answer	下	100	•	7-1-9	Ĭ	• •	•		1 7		5.0	
	Meyer	1	- C C C C	•	78.2	0	87.2	73.6		2	v	67.6	
•	Occasionally and Occasionally and		0.01	,	1	8	10.5	6		0	00	1	
		†	2.3	0	ناد	-	+-	0		0	~		
	Frequently	-	4.2		5.4		5.2	0		6.9	2	12.2	
	strebroqseA lo redmuM	1	7902	569	1,26	122	172	849	156	7767	165	377	
	No Answer	~	6.4	7.0	-		0.0			6.5		2.2	
Students	Йелет	4	86.9	4.770	81.9	•	7.48	78.5	77.4	4.77	79.4	79.1	7.06
H	Frequently and	>		5.4	-	6.4	15.6	14.7	6.5	16.1	14.7	18.7	5.0
eeping		8	4.3	3.7	8.6	2	6.3	8.9	6.5	1	11.8	0	3.6
Bookkeent	Frequently	8	2.5	•	2.9	2.7	1 6	5.8	0.0	12.9	2.9	7.7	1,4
	Number of Respondents	Ş	264	242	105	185	32	191	31	31	*	8	140
	Ne Answer	8	2.6	9.	4	9.0	2.7	7.5	6.8	2.9	8.7	10.3	2.2
Students	Лелет	8	7.98	88.3	87.7	83.6		81.2	90.9	91.4	78.3	0.69	86.1
H	Frequently and Occasionally Compined	8	0.9	1.8		•	4.0	11.3	2.3	5.7	13.0	20.7	7.11
Bookkeeping	Occasionally	8	3.6	1.8	4.9	4.0	2.7	6.5	2.3	5.7		6.9	7.3
Book	Frequently	8	5.4	0.0	2.5	3.4	1.3	4.8	0.0	0.0	2.2	9	7.7
	etnebnoqsef to redmufi	No.	631	111	122	323	22	186	3	35	3		137
	Table 15/: Frequency of Office-Store Use Item 184 : Calculated the percentage of gross profit on the basis of net sales.*		1. Total Group	3	b. Large City		•	ref	months		Lyear to under 2 yea	V Z Years of	book. Jobs us-

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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		No Answer	K	8	q ,	0	2	m	0	8	1	1	5.0	
المارية المحقق		~. ~	+	7	-		7	\vdash	9			+-	十	-
-		Never	14	2	4 ₹	181		8	77.3	82.7	8	75.8	72.4	
	ondent	Frequently and Occasionally Combined	>	8.0	•	12.4		2.6	16.8	7.1	11.8	17.6	22.5	
	1 Res	Occasionally	>	5.7	•		•		10.2	5. ا	6.9	12.7	12.7	
	7	Frequently	A	3.1	3.0	4.0		4.1	9.9	1.9	4.9	14.8	9.8	
		Number of Respondents	S. S.	2064	695	924	777	172	648	156	144	365	377	
		No knawer	8	6.2	•		5.4		6.3	12.9	6.5		7.7	5.0
	Students	Иечег	8	88.3		83.8		17.18	82.2	90.6	87.1	70.4	81.3	91.4
	II St.	Frequently and Occasionally Combined	8	5.5		8.6	3.8	12.5	11.5	6.5			14.3	3.6
·	eepine	Occasionally	8	3.9	1-1	7.6	1.6	3.1			3.2	11.8	8.8	2.1
	Bookkeens	Frequently	8	1.6	ሳ 0	1.0		19.4	3.7	0	3.5	2.9	5.5	ή*τ
		Number of Respondents	No.	1795	242	105	185	32	191	3	31	75	191	140
		Ne Answer	8	7.4	9.9	4.1	9.3	1.3	6.5	4.5			8.6	2.9
	Students	Never	3	88.7	88.3	90.2	•	97.0	9.98	93.2	94.3	4.08	81.0	89.8
	-	Frequently and Occasionally Combined	8	3.8	-	5.7	4.0	2.7	7.0	2.3	2.9	10.9	10.3	7.3
	Bookkeeping	Occasi onally	8	2.9	0.9	4.9	2.8	2.7	4.3	2.3	2.9	8.7	3.4	9.9
	Books	Frequently	8	1.0	0.9	0.8	1.2	0,0	2.7	0.0	0.0	2.2		0.7
		atnebnoques to redmul	.No.	631	111	122	323	25	186	**	35	94	Ų	137
		Table 158: Frequency of Office-Store Use Item 185: Calculated the percentage of operating expenses on the basis of net sales.		1. Total Group	~3	b. Large City	Suburban	Rural	AR	a. Less than 6 months	b. 6 months to under 1 year			4. Worked in non- book. Jobs no- ing book. 2011:

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



	No Answer	-	8	١.	200		1-	0.9	10.2	7	200	5.0	
	Never		0.68	0 08	70.8	83 0	7.88	74.8		1		5.69	
	Occasionally and Occasionally and	1	10.3	4	-	!	0.0		-	T	α	_	
I.	1		6.7	5.0	19.6	6 4	1	12.0	S.	+	13.0	上	
	Frequently		3.6		9	2 7	5.2	7.1	13	0 4	1 8)	
	Number of Respondents	2,2	2064	969	128	166	201	648	156		376	320	
	Yewerh ol	8	1.9	7. 14	7.6		0.0		1 (• •	•	7.7	
Studente	Never	8	87.6	88.0	82.9		1 13	81.2		8	4 07	81.3	89.3
E	Frequently and	3	6.0		9.5	1,3	15.6	12.0	6.5	0 6	14.7	14.3	0.7
ou jude	•	8	4.4	1.4	2.6	2.7	6.3	8.4	6.5	7 2	11.8	6.6	
Bookkeent	Fredneutly	8	1.6	4.0	1.9	1.6	9.4	3.7	0.0	6.5		4.4	1.4
	Number of Respondents	2	195	24Z	105	185	==	191	31	7	7	5	140
	Ne Answer	8	Ц	6.6	4.1	9.0		5.9	4.5	6	•	6.9	2.9
Students	уелац	8	87.2	87.4		8.5	0.96	83.3	90.9	4.16	78.3	75.9	86.1
H	Frequently and	8	5.5	2.7	7.4	6.5	2.7	10.8	4.5	5.7		17.2	10.9
Bookkeeping	Occasionally	8	3.8	2.7	5.7	4.0	1.3	7.5	4.5	2.9	10.9	10.3	7.3
Book	Frequently	8	1.7	0.0	1.6	•	1.3	3.2	0.0	2.9	•	6.9	3.6
	strebnoges To Tedmul	No.	631	111	122	323	75	186	777	35	97		137
	Table 159: Frequency of Office-Store Use Item 186: Ca "lated the percentage of net profit on the basis of net sales		_	2. School Type 3. New York City		c. Small City Suburban.		CÓ .	a. Less (han 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	•	4. Worked in non- book. jobs us- ing book. skill:

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answar is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.



_	المساكم المناث بالمستحدد والمنافع والمن		•	_	-	_	-		~~	-		+	
	No Answer	1	0.9		6.8	•	1.7	6.3	9.6		6.1	5.0	_
	Делед	7	200	778	8	83.9	89.0	76.7	80.1	81.9	74.5	73.4	
Jodents	Frequently and Occasionally Combined		0,8		~	ي	9.3	-	2		I	21.5	
Resp	Occasionally	1	0.9	5.0	8	~	7.9	.5	17	 	-	8.	
	Frequently	4	2.9	•	3.5		2.9	5	80	8	2	1-1	
-	Number of Respondents	No.	17902	695	426	777	172	849	156	764	 	377	
-	Yewsnh ol	8	5.7	0	6.7	_	2.9	6.3	12.9		•	3.3	2.9
Students	Истор	-	89.5	• •	88.6	90.3	0.0	83.2	2	6	85.3	82.4	92.9
T Stud	Frequently and Occasionally Combined	-	8.4	6	4.8	7.5	4.4	10.4				4.3	4.3
auto	Occasionally	8	3.2		2.9	2.7	15.6 8					9.9	2.1
Bookkeepi	Frequently	8		0.0	6		9.4 1		3.2	a		, tot	2.1
	Number of Respondents	Ĭ.	1795	242	105	185		191	31			H	140
1	Ne Answer	8	7.6	9.0	5.7	9.3	6.3	6.5	2.3	• 9	8.7	8.6	3.6
ants	Делец	8	87.0	9	90.2	83.9	0.96	81.7	88.6	94.3	1.97	75.9	88.3
L Students	Frequently and Occasionally and	8	5.4	4.5	4.1	6.8	2.7	11.8	9.1	٥٠٥	15.2	5.5	8.0
	Occasionally	8	3.8	2.7	3.3	4.6	2.7	8.6	6.8	0.0		9	5.8
artasekyoog.	Frequently	8	1.6	1.8	0.8	2.2	0.0	3.2	2,3	0.0	2.2	6.	2.2
	strebrogsea to Tedmuli	No.	631	11.1	122	323	75	386	₹	35	947	58	137
Table 160 :			L. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	œ	a. Less than 6 months	b. 6 months to under 1 year	1 year under 2	d. 2 years or more	<pre>4. Worked in non- book. jobs us- ing book. skills</pre>

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Englishments of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth. All rates ner cent are rounded to the nearest tenth.



	Yourna ol	5	7.7	8.2	7.0	8.8	1.7	7.7	10,3	9.0	8.5	6.9	
	делес,	3	86.1	84.7	83.1		94.2	80.2	85.3	8t.o	4°62	76.1	
The state of the s	Frequently and Occasionally Combined	3	6.3	7.1	9.6	4.0	4.1	12.1	4.5	6.9	15.1	•	
Remy		3	4.1	4.2	6.3	3.1	2.9	8.0	3.2	4.9	9.7	10.3	
1	Frequently	3	2.1	2.9	3.5	0.9	1,2	4.1	1.3	2,1	₽°Z	9.9	
	Number of Respondents	No.	2064	559	456	771	172	8443	156	144	165	3777	
Ī	No Answer	8	6.7		8.6	4.9	0,0	8. 4	12.9	12.9	8.8		4.3
Agate	ДСАС Т.	8	9.06		1.98	93.0	9.06	ħ . 98	83.9		85.3		93.6
17 St.	Frequently and Occasionally Combined	\$	2.7	1.2	8.4	2.2	4.6	5.2	3.2	•	5.9	7.7	2.1
	Occsetonelly	8	1.8	0.8	2.9	_	6.3	3.7	3.2	0.0	_	4.4	0.7
Bookkeen	Frequently	8	0.0	10.4	1.9	0.5	3.1	1.6	0.0	0.0	0.0	3.3	1.4
	Mumber of Respondents	No.	195	242	105	185	32	191	31	31	常	5	140
	Ne Answer	8	8.6	10.8	5.7	10.5	1.3	9.1	2.3	5.7	13.0	13.8	3.6
Studente	Иечег	8	89.5	88.3	189.3	87.9	198.7	85.5	90.9	94.3	4.08	79.3	\$- 6.4
ð	Frequently and Occasionally Combined	8	1.9	0.9	4.9	1.5	0.0	5.4	6.8	0.0	6.5	6.9	1.5
	Occasionally	3	1.6	0.9	1.4.1	1,2	0.0	1,8	6.8	0.0	4.3	6.9	0.7
4	Frequently	8	0.3	0.0	0.8	0.3	0.0	0.5	0.0	0.0	2.52	0.0	0.7
	Symptom 10 Teapondents	Mos	631	111	122	323	75	186	\$	35	947	85	137
	the 161 : requency of ffloe-Store Wester 188 : etermined the current ratio*		Total Group	School Type A. New York City	b. Large City	s. Small City Suburban.	d. Rural	a	a. Less than 6 months	b. 6 months to under 1 year	e. I year to under 2 years	ğ	n sq

for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates her cent are rounded to the nearest tenth.

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No Answer	H	7.	8.4	6.1	7.7	1.7	6.7	9.0	6.9	9.7	5.3	,
Never	J	83.3	82.0	80.3	84.8	89.0	73.9	83.3	72.2		69.2	
Frequently and Occasionally Combined	1-1	9.6	9.7	13.6	7.5	9.3	4	7.7	20.8	15.8	25.5	
Occasionality	9 F	6.1	5.9	8.5	4.9	5.81	12.2	5.8	13.2	10.9	15.4	
Frequently	8	3.6	•	5.2	2.6	3.5	. •	1.9	7.6	8.4	10.1	
Strebnoques to TedmuN	No	7007	695	156	771	172	849	156	144	165	377	
Tewern on	8	; 6. 4	7.0	7.6	5.9	0.0	7.3	12.9	6.5	11.8	4.4	5.0
Never	8	88.0	89.7	81.9	89.2	9*06	. •	80.6	4°22	73.5	82.4	90.7
Frequently and Occasionally Combined &		5.5	3.3	10.5	4.9	ካ•6	12.0	6.5	16.1	14.7	13.2	4.3
Occasionally 92		2.8	2.5	6.7	1.6	0.0	6.3	6.5	•		5.5	
Prequently (2)		2.7	0,8	3.8	3.2	η.6	5.8	0,0	6.5	5.9	7.7	2.9
strebnoques to reduct	Κο	564	242	105	185	32	191	u	31	京	5	140
Ne Answer	3	8,1	10.8	2.4	9.6	1.3	8.1	2,3	8.6	10.9	10.3	3.6
Occasionally Combined	M	87.3	85.6	6.98	87.0	0.26	78.5	6.06	74.3	78.3	70.7	93.4
Prequently and Occasionally and	7	4.6	3.6		3.4	6.7	13.4	6.8	17.1	10.9	19.0	2.9
Questonally (2.9	2.7	3.3	2,2	5.3		2.3	4.11	4.3	12.1	2.9
Trequently (1)	4	1.7	6.0	4.1	1.2	1.3	5.9	4.5	5.7	6.5	6.9	0.0
strabondeen to redamin	No.	637	111	122	33	75	981.	থ	35	24	58	137
ode 162 : equency of fice—Store Use m 189 : termined the amount of work- ing capital*		Total Group	School Type New York City	. Large City	Suburban.	. Rural	Worked as a bookkeeper	 Less than 6 months 	• 6 months to under 1 year	. 1 year to under 2 years	Ö	5 2 2 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ily Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates ner cent are remarked to the



SMOL	na ov	8	6.7	7.9		7.1	1,7	6.0	0.3	7.6	7.3	4.8	
1.1	Nevel	3	88.0	87.3	85.0			83.9	87.2	82,6	198	81.2	
dently and the factors of the factor		3	5.3	8.4	8.9	3.9	4.7	10.1	4.5	9.7	6.7	14.1	
of the state of th	5.800 ⁰	3	3.3	2.9			2.9		2.6	4.2	6.1	8.8!	
rently	Fredn	3	2.0	1.9	3.5	1.3	1.7	3.9	1.9	5.6	9.0	5.3	
strabondes to re	edmuN	No	17902	569	426	122	172	849	156	144	365	377	
SMOT	A oV	8	5.	9.9	7.6	4.3	0.0	5.8	9.7	9.7	5.9	3.3	3.6
benidmod Vilanois	Neve	3	91.3		8,48	93.5	9.06	87.4	83.9	80.6	91.2	89.0	
bna Lines S benidmod Vilanois	_	3	3.0	0.8	9° 2	2.2	9.4	6.8	6.5		2.9	7.7	2.1
of Theorem	00088	8	1.8	0.8	5.7	0.5	3.1	3.7	3.2	3.2	2.9	4.7	1.4
Signature of the signat	pera	8	1.2	0.0	1.9	1.6	6.3	3.1	3.2	6.5	0.0	3,3	0.7
er of Respondents	dauN	No.	1795	242	501	185	32	191	31	31	荒	Ъ	140
Jamer	tA ●N	8	7.4	10.8		8.7	1.3	5.9	2.3	2.9	10.9	6.9	3.6
bentdmod Vilanote	Never	8	9.06	89.2	91.0	•	98.7	89.8	93.2	91.4	8.48	89.7	93.4
stontly and stone of the stone		8	1.9	0.0	$\tau^{\bullet}\eta$	2.5	0.0	4.3	4.5	5.7	4.3	₹*€	2.9
g Lisnois	00031	8	1,1	0.0	2.5	•	0.0	2.2	2.3	2.9	5 •2	1.7	2.2
tently family stonally	Fredi	\$	0.8	0.0	1.6	0.9	0°0	2.2	2.3	2.9	2.2	1.7	0.7
er of Respondents	dawii	No	631	111	122	323	75	186	44	35	947		137
ble 163 : equency of fice-Store Use em 190 : alculated the rate of return on investment*			Total Group	School Type New York City	b. Large City	Suburban	. Aural	. .	a. Less than 6 months	b. 6 months to under 1 year	* 1 year to under 2 years	4. 2 years or more	Worked in non- book. jobs us- ing book. skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates ner cent are rounded to the nearest tenth.



		T	Ta		. ~		T				1	-	
	No Answer	1	7.2		9.9		•		8.3		i .	5.0	1)
	у помер.	1	88.5	•	86.2		2.40		•			83.3	
dent	Occasionally Combined Frequently and		1.3	3.0	7.3	•	3.5		5.1	6.2	9.1		
Reserve		t	2.8		4.7		2.3				7.9		
AIL	Frequently		9	9	9	0	2	8	6			0	
		4	1	 	20 2		172 1			<u> </u>		7 2	
	Number of Respondents	2	2064		426		_	6 17 8	156	77.	16	333	
	No Answer	8	6.2	1 •	6.7	6 4		•	•		1 .	3.3	
Studente	Деде	A	7.06	6.06	85.7	91.4	•	4.98	80.6	1 •	4.62	91.2	92.9
II St.	Frequently and Occasionally and	8	3.4		7.6	3.8	•	•	9.7	9.7	14.7	5.5	1.4
anjue	Occasionally	8	2.0	1.2	4.8	1.6	0.0	5.2	3.2	3.2	11.8	4.4	0.0
Bookkeentr	Fredneutly	8	1.4	0.0	2.9	2.2	3.1	•	6.5	6.5	6	1.1	1.4
*	Number of Respondents	و	195		105	-	32	161	31	31	-	-	140
	Ne Answer	8	۲.	10.8		3	11 2	6	3	6.	2	6.0	7.4
5		8	1 8	2	9'	8	.3 2,	3	5			9 6	
Students	Occasionally Combined	-	8 9		6 92		0 97		3 95.			2 87	
1	Frequently and	8		0.0	1.	0	0	2.7		0		5.	
apaes	Occasionally	8	0.8	0.0	1.6	0.9	0.0	2.7		0	~	5.2	
Bookkeen	Fredneutly	8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Number of Respondents	No.	631	111	122	323	75	186	t / 17	35	947	58	137
	ble 164 : equency of floe-Store Use em 191 : cmputed the dis- tribution of profit or loss for a partner- ship*		Total Group	School Type New York City	Large City	Small City-	Rural	æ	Less than 6 months	6 months to under 1 year	l year to under 2 years	. 2 years or more	Worked in non- book. Jobs us- ing book, skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth. the left of the column.



	Tevenh ol	1	14.1	17.1	14.8	13.1	•	14.6	21.8	16.7	13.3		
	Zevel	8	63.1	61.5	L	64.5		41.3	50.0	41.7	16.7	36.1	-
Papondente	Frequently and Occasionally	>	22.7	21.3	26.5		20.6	44.1	28.2	41.7	10.04	52.3	
19	Occasionally	8	13.3	12.1		·	12.4	24.4	21.2	23.6	21.8	1 9	
1	Frequently	8	7.6		11.0	•	8.2		7.1	18.1	18.2	26.3	
	Mumber of Respondents	No.	2064	695	426	177	172	646	156	144	165	377	
П	No Answer	8	15.4	19.4			6.3	20.4	22.6	29.0	17.6	14.3	13.8
Students	ДСАО Б	8	66.5	64.5	65.7	0.99	87.5	40 . 3	41.9	41.9	38.2	41.8	70.7
お日	Frequently and Occasionally Combined	8	18.1	16,1	21.9	20.5	6.3	.39.3	35.5	29.0	14,1	0.44	15.7
Bookkeening	Occasionally	8	10.3	7.0	13.3	14.1	3.1	20.0	29.0	16.1	23.5	18,7	10.7
Book	Frequently	8	1.7.8	9,1	9.8	6.5	3.1	19.4	6.5	12.9	20.6	25.3	5.0
	strebrogeed to redumble	No.	1795 1	242	105	185	32	191	31	31	京	6	150
	No Answer	8	14,3	15.3	118.0	14.9	4.0	15.1	20.5	8.6	10.9	20.7	13.1
Studente	Neaet	8	70.2	66.7	63.9	70.3	85.3	44.1	52.3	0.04	50.0	36.2	74.5
1 34	Frequently and Occasionally Combined	8	15.2	18.0	18.0	•	8.0	40.9	27.3	51.4	39.1	43.1	12.4
Bookkeepin	Occasionally	8	1.6	11.7	11.5	8.7	5.3	23.1	20.5	31.4	13.0	24.1	10.2
Book	Frequently	3	5.9	6.3	9*9	5.2	2.7	17.7	6.8	20.0	26.1	19.0	2.2
Ц	Number of Respondents	Ne.	631	111	122	323	75	186	3	35	25	88	137
٠ غال ١٨٠	requency of Frice-Store Use ten 192: single-entry bookkeeping system*		Cotal Group	School Type New York City	b. Large City	Suburban	1. Rural	GS .	No Less than 6 months	o. 6 months to under 1 year	. I year to under 2 years	l. 2 years or more	book. jobs us- ing book. skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

	المراجعة والمراجعة		_				~					-	
	No Answer	3	8.5	9.5	7.7	6.7	4.7	7.6	14.1	13.2	7.9		_
	Never	8	1.99	0.99	60.3	67.7	73.3	37.1	54.5	41.7	39.4	27.3	
ordents	Frequently and Occasionally Combined	8	25.4	.5	6	9.	7	53.5	31.4	45.1	52.7	65.5	
Respo	Occasionally	*	12.5	11.8	-	11.9	6.	24.5	16.0	24.3	27.9		·
1	Frequently	3	12.9	12.7	16.2	11.5	2	29.0	15.4	20.8	24.8		
	Number of Respondents	No.	54		\vdash	777		849	156	144		377	
Ħ	Tewer on	35	8,2	6.6	1.6	7.0	3.1	12.0	12.9	22.6	5.9	8.8	5.0
Students	Летег	3	7 . 4	74.8	63.8	75.1	h. 48	45.4	51.6	51.6	50.0	35.2	84.3
11 Sta	Frequently and Occasionally Combined	3	18.4	15.3	28.6	17.8		45.5	35.5	25.8	1.44	56.0	10.7
autae	Cocastonally	8	11.0	5	17.1	10.8	3.1	25.6	22.6	2.6	η•62	29.7	7.9
Bookkeept n	Frequently	8	7.4	5.8	4.11	0	4.	20.0	12.9	16.1	7.41	26.4	2.9.
	Number of Respondents	No.	1795	242	105	185	32	161	Ü	TE	龙	8	140
F	Tawana •N	8	9.0		6.4	11,1	5.3	9.6	6.8	8.6	10.9	12.1	† •†
Students	Never	8	76.7	9.92	77.0	9*42	85.3	48.9	75.0	45.7	43.5	34.5	86.9
I Stud	Frequently and Occasionally Combined	8	14.3	•	18.0	74.2		ή°1+	18.2	7.54	45.7	53.4	8.8
epine	Occasionally	8	7.3	6.6	6.6	7.7	2.7	19.9	1.6	25.7	28.3	17.2	5.8
Bookkeeping	Frequently	8	7.0	3.6	11.5		2.9	21.5		20.0	η-20	36.2	2.9
	strebrogees to redmush	No.	631	111	122	323	22	186	44	35	91	5 8	137
	able 166: requency of ffice—Store Use tem 193 : double-entry bookkeeping tystem*		. Total Group		b. Large City	Sabur Sabur	d. Rural	. Worked as a bookkeeper	a. Less than 6 nonths	b. 6 months to under 1 year	2	d. 2 years or more	<pre>b. Worked in non- book. jobs us- ing book. skills</pre>

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group indicated at the left of the column. All rates ner sent and number of respondents of the group or sub-group indicated at the left of the column.



4...



IT	No Answer	3	19	6.9	5.9		2.9		49	2.8	5.5	3.7	
	HOAGE	7	35.5	32.4	32.9	37.9	44.2	11.9	27.6	11.1	9.7	6.9	
dents	Frequently and Occasionally Combined	>	र ४ ४	60.7	61.3	6.	52.9	6	0.99	86.1	84.8	4.66	
Start 1	Occasionally	7	10.0	21.3	19.0	.3	19.	18.4	27.6	4.92	9	7.7	1
F	Frequently	3	38.5	3	45°3	36.6	Н		-	59.7		-	-
	strebnoques to redund	No.	1902		1. 924	777			156	144	345	Н	
1	No Answer	8	6.0	7.9	7.61	•	0.0	1.7	6.5	3.2	2.9	4.4	5.0
etue	ZOAON	3	39.2	96.0	33.3	6.44	50.0	12.0	9.22	12.9	5.9	13.0	31.4
Stad	Prequently and Occasionally Combined	3	54.8	2			50.0		71.0	6	1.2	_~	63.6
Salar I	Occasionally	\$	20.2 5		18.1 5		15.6 5			35.5 '83	16 8°T1	9.9 84	
Bookee	Eredneutly	3	34.6 :2		41.0		¥,	0	38.7 3	48.4 3	***		34.3
	Number of Respondents	No.	564 3		105 14	185 3	32 34	191 66	31 3	31		91 74	140 3
†	Ne Answer	8	7.6!	9.0	5.7	8.7	4.0	5.4	4.5	0.0	10.9	5.2 i	3.6
arrts	Иечег	5	7.74	45.0	45.9	4.74	56.0	17.7	34.1	11.4	21.7	6.9	37.2
Stude	Prequently and Occasionally Combined	>	14°2	6	18° π		0.0	6.91	4°19	88.6	4.73	57.9	59.1
poloci	Occasionally	5	17.6	Ţ Ţ	2		16.0	20.4	27.3	25.7	1	13.8	27.7
Bookke	Frequently	8	27.1	4.	-1	9.		.5	1	65.9		74.1	
	strebringsof to Tedmuli	Ko.	631				Γ		4	35		58	13%
	wquency of flow-Store Use and 194: dding machine 1sting*		Total Group	450	e City	Subarban	l. Rural	Worked as a bookkeeper	A. Less than 6 months	b. 6 months to under 1 year	s. I year to	6	book, jobs us- ing book, skills

porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. for simplicity in repails Combined, Mever,

											-		
IT	No Answer	3	7.5	8.4	8.7	6.7	4.1	6.6	9.6	6.9		2.6	i 1
	Делек	8	4.69	2.09	52.3	67.7	71.5	_	64.1	19.3	16.7	28.7	
ordente	Frequently and Occasionally Combined	3	30.1	0		9		8.	26.3				
Respo	Occasionally	3	14.3	6	19.2	6.	10.5	1.	9.6	-	~	-	
F	Frequently	3	15.8	3	7	5.	0		16.7		0.	8	
	strebriogsea to redamil	No.	175		425 1	1 1242	·				-	╂	i i'
	zensuy on		6.612	4.	9.5	4.3	3.1	6.7	12.9	12.9	6.6	5.5	
te			: 2.	9	.1:	ထ္	1.	- 2	74.8 X		ω ω	8	
Students	Occasionally Combined		99 8'		3 57	AND RES - 140 AN		8 ⁴ 0	•	·		-	
H	Frequently and		5 26.	31.	33.	19.	18,	0.44 1	32.3		38	22	
Bookkeent	Occasionally	5	11.	0.000	121.0		1.6 : 1		12.9			22.0	
Bool	L'redneutly	5	12.2	12,	112.1		- "	24.6	19.4				
1	Mumber of Respondents	No.	2! 564	7 242	71 105	7 185	3} 32	121 8°	31 31		5 3		7-1
	Ne Answer	8		11	5.	8.7		4	2	0	.9	8	6.
Students	Neacl	5	70.	73.5	60.7	70.9	178.7	54.3	72.7	54.3	52.2	43.1	67.9
188	Frequently and Occasionally Combined	8	21.4	14.41	33.6	20.4	16.0	6.04 0.9	25.0	45.7	41.3	118.3	25.5
arias	Occasionally	3	9.7		14.8	9.6	6.7	15.4	9.1	25.7	6.5	15.1	16.1
Bookke	Frequently	3	11.7	8.1	18.9	10.8	9.3	28.5	15.9	20.0	34.8	36.2	9.5
	strabnoques to redamil	.No.	631		122	323	75		\$14	35		85	137
	Use tary#		ρ.	City	A	i		4 .	•	to	ears	r more	non- skills
	Most of Store of Stor		L Grou	School Type . New York City	ge Cit	Suburban.	겉	Worked as bookkeeper	s than ths	6 wonths under 1 y	I year to ander 2 ye	2 years of	Worked in book. Jobs
	The 100 s repency of the 3tore 11 culating chine - re		Tota	Scho Kev	. Len	Sep.	. Bural	Worked bookke	. Lass t months	. 6 W	o L o	. 2 Y	Worked 19 book. Jo ing book

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1	No Answer	F	7.5	4	7.3	7.5	2.3				5,5	6.4	
8	Jeae	V	60.2		51.6		67.4	41.9	. •	50.0	38.8	33.4	
Respondente	Frequently and Occasionally Combined	B	32.3	31.7	7.1		0.5		30.1	45.8	55.8	60.2	
1 1	Occasionally	8	15.7	•	18.3	13.6	13.4	•	17.3	27.1	21.2	21.5	
	Eredneutly	8	16.7		22.8		16.9		12.8	18.8	34.5	38.7	
	Number of Respondents	ž	L		426			6478	156	144	165	377	
П	No Answer	8	9.9	7.9	7.6	•	0.0	ተ*8	9.7	9.7	2.9	9.6	3.6
Students	Лелег	8	64.0	60•3	52.4	72°4	81.3	47.1	64.5	67.7		35.2	50.7
15 II	Frequently and Occasionally Combined	3	29.4	31.8	40°0	25.2	18.8	44.5	25.8	22.6	50.0	55.0	35.7
eening	Occasionally	8	16.0	20.2	18.1	10.8	6.3	18.3	19.4	12.9	20.6	17.6	6.22
Byokkeepin	Frequently	8	13.5	11.6	121.9	17.4	12.5	26.2	6.5	9.7	29.4	37.4	6-दा
	Number of Respondents	ž,	195			185		191	31	31	*		140
	Towara e ^y	2	8.6	9°टा	5		5.3	<u>i</u> .8	6.8	0.0		6.9	7.3
Students	Neagr	3	68.6	66.7	62.3	70.3	74.7	47.8	61.4	9*8*	52.2	36.2	69.3
I Stu	Frequently and Occasionally Combined	8	22.8	20.7	32.0	20.7	20.0	47.3	31.8	4.12	43.5	56.9	3.4
Bookkeening	Occasionally	8	11.1	9.0	17.2	10.5	6.7	19.4	20.5	25.7	10.9	20.7	13.1
Book	Frequently	8	11.7		14.8		13.3	28.0	11.4	25.7	•	36.2	10.2
\coprod	. Strephnoges To Tedmuk	.No.	(63)	111	122	323	25	186	**	۴	99	82	137
. 0%1	May and a second of the second		Total Group	School Type . New York City	. Large City	Stall City- Suturban.	. Bural	Worked as a bookkeeper	C .	. 6 months to under 1 year	3 m		Worked in non- book, jobs us- ing book, skills

205 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally slip and Occasionally Sand No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

IT	Yewena aw	8	5.3	6.2	5. h	5.7	0.0	3.2	6.4	2.8	3.0	3.4	
	Ие́уе́	3	60.8	70.07	52.1	57.5		p.8.9	50.6	52.1	43.0	1.64	
Respondents	Frequently and Occasionally Combined	8	33.9	23.8	•		10.7	47.9	42.9	45.1	6	5	
11	Occasionally	>	15.4	12,8	18.5			20.5	21.8	16.7	20.0	21.0	
To the second	Frequently	8	18.5	11.0	23.9	_•	25.6	4.72	21.2	28.5	33.9	26.5	
	Number of Respondents	No.	2064	569	92tı	722	172	6418	156	144	391	377	
	No Answer	8	4.4	6.2	3.8	3.2		4.2	6.5	6.5	5.9	3.3	2,1
Studenta	ДОДО Т	8	69.1	79.3	4°85	0.99	9*59	53.9	54.8	58.0	52.9	51.6	7.07
48 11	Frequently and Occasionally and	3	26.4	14.5	13.8	30.8	34.4	8*14.	38.7	35.5	41.2	45.1	27.9
septos	Occasionally	3	12.4	8.7	118.1	13.5	15.6	æ	29.0	16.1		18.7	11.4
Bookkeen	Frequently	8	14.0	5.8	25.7		18.8	23.0	9.7	19.4	η·62	26.4	16.4
	Strebnoqued to Tedmund	ř.	1795						31	31	*		F-1
	Tewern el	8	6.5	6		7	0		2.3	0.0		3	
Students	Делец	8	60.5	64.9	1 55.7	61.0	0.09	45.7	54.5	54.3	•	37.9	51.8
I Stu	Frequently and Occasionally Combined	8	33.0	26.1	39.3	31.3	0.04	52.2	43.2	45.7	7.75	58.6	14.5
antas	Occasionally	*	13.5	•	13.9	13.0	2.41	20.4	18.2	20.0	17.4	20.7	21.2
Bookkeeping	Frequently	8	19.5		4.62	18.3	25.3	31.7	25.0	25.7	•	37.9	23.4
	str' nogsel to redmuk	No.	631	113	122	323	75	186	174	35	9	28	137
	ble 170 : equency of fice—Store Use cm 197 : ash register*		Total Group	School Type New York City	. Large City	Suburban.	le Rural	as a	i. Less than 6 months	. 6 months to under 1 year	₩	-	Worked in book. Job ing book.

for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	No Answer	1	6.2	7.8	6.1	6.2		4.04	7.1	4.9	•		
8	Never		1.1	76.7	72.5	78.2	85.5	62.2	73.7		64.2	52.0	
ondenta	Frequently and Occasionally and		16.7	9		9	2	33.5	19.2	2	-	80	
1 Resp	Occasionally		5.5		8.0	5.2	5.2	10.4	9.6	•	9.1	10.9	
V	Frequently	-	11:11	10.4	14.6	10.4	9.3	23.1	9.6	12.5		32.9	
	Number of Respondents	77	702	8	428	122	122	849	156	איור	345	333	
	YewsnA oV		7.7	7.0		3.2	0.0	5.2	6.5	6.5	i •	5.5	2.9
Students	Лелег	>	81.7	81.4	75.2	84.9	87.5	•	9.08	74.2	54.7	50.5	7.06
お日	Frequently and Occasionally Combined	>	13.1	11.6	19.0	11.9	12.5	•	12.9	19.4	32.4	0.44	• • •
eeping	Occasionally	8	3.7	3.7	3.8	3.8	3.1	7.9	3.2	3.2	11.8	6.6	3.6
Bookkeent.	Frequently	8	7.6	7.9	15.2	8.1	7.6	24.6	9.7	16,1	20.6	34.1	2.9
	Number of Respondents	Į,	1795	242	105	185	32	191	3	33	#	8	140
	Ne Answer	8	7.6	11.7	5.7	8.7	0.0	4.8	2.3	2.9	2.2		5.1
Students	Never	8	82.9	84.7	79.5	80.8	7.76	72.6	90.9	77.7	73.9	53.4	86.1
I Stu	Frequently and Occasionally Combined	8	9.5	3.6	14.8	10.5	5.3	22.6	6.8	25.7	23.9	36.2	8 5.
Bookkeepine	Occasionally	8	2.9	0.0	7.4	2.5	1.3	6.5	2,3	11.4	6.5	8.6	3.6
Bookk	Fredneutly	8	6.7	3.6	7.64	8.0	0.4	16.1	4.5	14.3	17.4	27.6	5.1
	strebrogseA to TedruM	ĵ.	631	111	122	323	75	186	착	35	947	28	137
	quency of Tce_Store Use m 198 : ting Machine*		Total Group	School Type Wew Tork City	Large City	Suburban.	Rural	4	Less than 6 months	6 months to under 1 year	. 1 year to under 2 years	2 years or more	Worked in non- book. jobs us- ing hook skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ly Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or b-group indicated at the left of the column. All rates ner nent the manney to the column. All rates ner cent are rounded to the nearest tenth.



IT	Nc Answer,	B	6 9	7.2	6.1	6.6			8.3	4.2	3.0	4.5	
	Мечер	A	81.6		76.5	81.8	٠,	73.7	80.1	1.17	74.5	65.0	
Respondents	Frequently and Occasionally Combined	-	12.2	•	17.4	11.5	7.6	23.7	11.5	18.8	4.22	30.5	
Resp	Occasionally	8	6.0		7.3	5.6	•	11.8	5.8	10.4	9.7	15.4	
17	Frequently	8	6.2	_		6.0	3.5		5.8	8.3	12.7	15.1	
	Number of Respondents	No.	2064	569	426	1.22	172	849	156	144	165	377	
Ħ	No Answer	20	5.7	_	6.7	4.9	0.0	5.8	9.7	6.5			3.6
Students	Иечег	8	85.1	85,1	75.2	88.6	6.96	73.8	80.6	87.1		63.7	
11 Stu	Frequently and Occasionally Combined	8	9.2		18.1	6.5	3.1	20.4	7.6	6.5		31.9	5.0
aping	Occasionally	8	4.4	5.4	2.9	2.2	3.1			0.0	0.0	16.5	2.1
Bookkeepin	Frequently	8	14.8	2.9	11.4	4.3	0.0	11.0	3.2	6.5	5.9	15.4	2.9
	Number of Respondents	No.	195	242	I	185	32	191	31	31			
	Newart	B	6.8	10.8	4.1	8.0	0.0	3.8	2.3	2.9	•	6.9	3.6
Studenta	Иелег	8	84.5	85.6	81.1	82°4	197.3	т •9 2	88.6	80.0	9.69	0.69	88.3
I Stu	Frequently and Occasionally End	8	8.7	3.6	14.8	9.6	2.7	19.9	9.1	17.1	28.3	24.1	8.0
Bookkeeping	Occasionally	8	3.8	1,8	4.9	9.4	1.3	8.6	2.3	8.6		13.8	†* †
Bookk	Frequently	8	6.4	1.8	8.6	5.0	1.3	11.3	6. 8	8.6	19.6	10.3	3.6
	. Number of Respondents	No.	631	111	122	323	75	186	₹	35	947	8 58	1
170	fice-Store Use em199 :		Totel Group	School Type A. New York City	b. Large City	Suburban.	d. Rural	as a eper	a. Less than 6 months	b. 6 months to under 1 year	b. 1 year to under 2 years	စ္	n n so

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

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	Tenena ou	8	6.3	7.2	6.8	6.5	1.2	5.2	8.3	3.5	4.8	•	
	mer mer mer en en en en en en en en en en en en en												-
ę	Леveт	8	9.64		76.3	79.9		64.5	78.2	72.9	69.7		
ordents	Frequently and Occasionally Combined	3	1701	13.7	16.9	13.6	•	30.3	13.5	23.6	25.5	•	
1 Resp	Occasionally	8	0.9	5.6	7.7	5.4	5.2	11.5	0.6	13.2	1.6	13.3	
	Frequently	B	8.1	8.1	9.2	8.2	5.8	18.7	4.5	10.4	7•91	28.9	
	Number of Respondents	No	7907	569	924	144	172	648	156	144	165	377	
	No Answer	8	5.7	7.0	9*8	3.2	•	6.3	9.7	6.4	0.0	9.9	2.9
idents	Иечег	8	85.8	81.0	76.2	87.6		63.4	9.08	90.6	76.5		95.0
II Stm	Frequently and Occasionally Combined	8	11.5	12.0	15.2	9.2		30.3	9,7	9.7	23.5	5.67	2.1
enine	Occasionally	8	7.7	4.1	5.7	3.2	7.6	6.6	6.5	3.2	8.8	15.4	2,1
Bookkeepir	Frequently	8	7.1	7.9	9.5	5.9	0.0	20.4	3.2	6.5	14.7	34.1	0.0
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	表	16	140
	Y⊕ Answer	8	7.8	11.7	6•4	8.7	2.7	6.5	4.5	0.0	8.7	10.3	404
Students	Иечег	8	85.6	87.4	85.2	•	[93.3	76.4	93.2	80.0	80,4	58.6	89.8
I Stu	Frequently and Occasionally Combined	8	L*9	0.9	8*6	8.0	0*7	17.2	2.3	20.0	10.9	131.0	5.8
epine	Occasionally	8	2.4		9*9	2.2		4.8	0.0	5.7	4.3	6.9	3.6
Bookkeeping	Frequently	8	6.4	0.9	3.3	5.9		12.4	2.3	14.3	6.5	24.1	2.2
	Number of Respondents	No.	631	111	122	323	75	186	鄠	35	947	58	137
	ble 173 : equency of fice-Store Use em 200 : cokkeeping achine*		Total Group	School Type	b. Large City	Suburban	1. Rurel	as a eper	. Less than 6 months	b. 6 months to under 1 year	s. 1 year to under 2 years	d. 2 years or more	. Worked in non- book. Jobs us- ing book. skills

209 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

17	البيد الساب الأسادة الشيار المطالب المواهدة المالية في المؤالية المواهدة المواهدة المواهدة المواهدة المواهدة ا - المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة المواهدة	\Box	N	5	3	9	9	-3	9	۲.	œ	4	
	Mc Answer	19	9	7.5	4		ှ	-3	6	2	7	•	-
	Леveт	8	71.7	69.3	77.7	72.9	77.3	53.7	67.3	59.0	54.5	14.8	
Resmondants	Frequently and Occasionally Combined	8	22.1	23.2	23.5	20.5	22.1	6.14	23.1	38.9	9.07	21.7	
1		~	8.8	9.8	8.0	8.2		14.4	11.5	20.8	12.7	1077	
IN	Frequently	8	13.4	13.4	15.5	12.3		27.6	11.5	18.1	27.9	1.1.8	
	strebrogseal to redmuM	No.	7902	695	924	177	172	8449	156	144	165	377	
	Tawery on	8	5.1	9•9	-	3.2		4.7	6.5	3.2	2.9		2.9
Studente	Лечег	8	9.42	75.2	74.3	74.6		52.9	51.6	51.6	52.9		80.0
11 54.	men Crassanhar	*	20.2	•	19.0	22.2	28.1	42.4	41.9	46.7	44.1	1.54	17.1
ent no	0	8	7.8	•	2.6	6.5	7.6	11.5	25.8	19.4	2.9	6.6	11.4
Rookkeens	Frequently	R	12.4	9.5	11.4	15.7	18.8	31.0	16.1	25.8	41.2	95.2	5.7
	Number of Respondents	No.	195	242	105	185	32	161	31	31	龙	5	140
	TewerA •V	8	7.6	11.7	3.3	9.3	1.3	8•7		0.0	6.5	5.2	5.8
Chudonte	Nevet	8	80.7	75.7	79.5	80.2	92.0	1,99	77.3	65.7	65.2	58.6	83.9
7	Frequently and Occasionally Combined	8	11.7	12.6	17.2	10.5	6.7	29.0	15.9	34.3	28.3	36.2	•
To be a	Occasionally	8	5.2	7.2	4.9	5.6	1.3	10.8	6.8	14.3	8.7	12.1	5.1
Bookkeentag	Frequently	8	6.5	5.4	12.3	5.0	5.3	18.3	9.1	20.0	19.6	24.1	
	Number of Respondents	N	631	111	122	323	25	186	3	35	97	82	137
	ble 174: Fice-Store Use Fice 201: heck writer*		. Total Group	School Type	b. Large City	c. Small City-	d. Rural	35 20	a. Less than 6	b. 6 months to under 1 year	G. 1 year to	d. 2 years or more	Worked in book. Jobs

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the manber of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

	No Answer	4		1.7	2.0	1.2	6.4	3.9	6.0	0.9	4.5	4	
	Мечет	8	74.81	72.8h	70.70	<u>6</u>	80.2	64.813	69.216	71.5	65.51	6	
Respondents	Frequently and Occasionally Combined	8	4.1	15.6	17.4	11.3	13.4	21,3	14.7	16.4	0	.7.	
1 Respo	Occasionally	8	7.1		9.2	5.6	5.2		6.4	11.1	10.3	.9	
A1	Frequently	8	7.0	7.5	8.2	5.2	8.1	11.5	8.3			6	
	Number of Respondents	No.	7902	569	924	777	172	849	156	144	391	377	•
	No Answer	8	10.3	11.6	11.4	8.1	1	•	16.1	9.7	17.6	15.4	6.4
Students	Лечег	3	1.22	75.6	70.5	82.7	1	62.8	61.3	71.0		59.3	79.3
H	Frequently and	8	12.6	12.8	18.1	9.5		20.9	22.6	19.4		25.3	14.3
eepfine	- FTTMIATAMAA	8	6.2		113.3	1.6		7.3	6.5	9.7		12.1	10.0
Bookkeep	Frequently	8	16.4	5.8	14.8	7.6	•	13.6	16.1	9.7	17.6	13.2	4.3
1	Number of Respondents	No.	195		105	185	***	1	31	31			140
	TewerA ●N	8	1.	14.	9.9	13.6	6.	15.6	13.6	11.4	13.0	20.7	
Students	Neagl	8	180.2	75.7	83.6	78.6		72.6	79.5	74.3	69.6	0.69	78.8
I Stu	Frequently and	8	8.2	6.6	9.	7.7	5.3	11.8	6.8	14.3	17.4	110.3	12.4
Bookkeeping	Occasionally	8	9.4	9	4.9	4.6	1.3	5.9	6.8	5.7	•	5.2	6.6
Bookk	Frequently	8	3.6	3.6	4.9	3.1	4.0	5.9	0.0	8.6	10.9	5.2	5.8
	strebrogsea to redmuk	No.	631	111	122	323	75	186	44	35	24		137
	able 175 : requency of ffice-Store Use tem 202: lekler File		L. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban,	d. Rural	 Worked as a bookkeeper 	a. Less than 6 months		c. 1 year to under 2 years	. •	4. Worked in non- book, jobs us- ing book, skill

211 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	8	11.2	13.7	12.2	10.5	1.8	10.5	14.1	11.8	10,3	9.6	
ĺ	Never	8	77.0	74.6	73.9	•	85.9	66.1	75.0	68.1	66.7	61.4	
Respondents	Frequently and Occasionally Combined	8	11.7	11.7	13.8	10.2	15,4	23.3	6.01	20.1	23.0	30.0	
Resno	Occasionally .	8	9.4	4.2	4.7	4.9	5.3		7.7	9.0		6,6	
All	Frequently	8	7.0	7.5	9.2		7.1	13.9	3.2	11.11	12.1	19.4	
	Number of Respondents	No.	7902	695	977	177	172	648	156	144	165	377	
	No Answer	8	11.2	15.3	12.4	6.5		13.6	19.4	16,1	17.6	11.0	7.9
Students	Иечер	8		-1	. 2.9/	_	87.5	68.1	74.2	71.0	79°4	63.7	4.88
II Stu	Frequently and Occasionally and	8	7.8		11.4	7.0	₹6	18.3	6.5	12.9		25.3	5.7
epine	Occasionally	8	2,3	-	3.8	2.7	0°0	h.7	3.2	3.2		5.6	2.9
Bookkeepi	Frequently	8	5.5	5.0	3. 6	€*†	₹6	13.6	3.2	9.7	5.9	19.8	2.9
	Number of Respondents	No.	1795	242	105	185	32	191	31	31	荒	16	140
	N• Answer	8	12,2	18.0	14.8	12.1		10.8	11.4	14.3	72.5	6.9	10.9
Students	Иеveг	8	81.0	79.3	77.9	2	05.0	72.0	84.1	74.3	63.0	67.2	85 . 4
I Stud	Frequently and Occasionally and	8	L*9	2.7	$t_1 \cdot L$	L• L	L*9	17.2	4.5	11.4	21.7	25.9	3.6
epine	Occasionally	8	2.2	6.0	3.3	2.5	1.3	0.7	2,3	0.0	10.9	10.3	0.7
Bookkeeping	Frequently	8	4.4	1,8	1,4	5.3	5.3	10,2	2.3	11.4	10.9	15.5	2.9
	Number of Respondents	No.	631	111	122	323	75	186	73	35	3		137
	able 176 : requency of ffice-Store Use tem 203: andling accounts receivable *		. Total Group	2. School Type a. New York City	b. Large City	Suburban	d. Rural	Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	d. 2 years or more	<pre>f. Worked in non- book. jobs us- ing book. skills</pre>

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Yewer on	A	7.9	7.1	5.4	7.8	9.0	5.2	8		2	4.5	
	Never	8	82.3	1 -	81.0	82.5	87.8	72°4	79.5	9	3 6	67.9	
Respondent	Frequently and Occestonally and	A	11.3	11.4	(4	9.7	11.7	4.22 4	12.2	9	2 8	27.6	
- 1 1	Occastonally	8	5.1	5.3	4.9	6.4	5.2	•	0.6	6	1.	10.1	
TT	Frequently	A	6.2	6.1	8.7		1.9		3.2	6	10.2	17.5	
	Number of Respondents	No	7007	695	426	177	172	849	156	111.6	375	322	
	No Answer	8	5.7	7.0	1 4	4.3	0.0	6.3	12.9	0 0 0	0.0	7.7	3.6
Students	йечег	8	86.2	7.98	81.0	88.1	9.06	75.4	9.08	0	64.7	2.69	0.0
11 Stu	Frequently and Occasionally Combined	8	8.2	•	12.4	7.6	ħ.6	18.3	6.5	•	5.0	28.4	4.9
seping	Occasionally	B	3.0	_	8.4	2.7	0.0	5.8	3.2		200	8.8	4.3
Bookkeepi	Frequently	æ	5.1	3.7	9.7	6°†	ካ •6	12.6	3.2	6	2.0	17.6	2.1
	Number of Kespondents	No.	1795	242	105	185	32	191	16	23	1 7	5	140
	YewenA •W	8	7.1	0.6	1.4	9.3		β*η	4.5	0 6	8.7	3.4	3.6
Students	Never	8	85.7		87.7	60		76.3	4.98	1 111	71.7	72.4	92.0
I Stu	Frequently and Occasionally Combined	8	7.1	4.5		7.7	6.7	18.8	9.1	0	19.6	24.1	1°1
Bookkeeping	Occasionally	8	3.5	•	4.1	3.7	2.7	10.2	4.5	5 7	13.0	13.8	1.5
Bookk	Frequently	8	3.6	1.8	4.1	4.0	4°0	8.6	4.5	2 تال	6.5	10.3	2.9
	Number of Respondents	.No.	631	111	122	323	75	186	書	35	3	58	137
	Table 177 : Frequency of Office-Store Use Item 204: Handling accounts payable *		1. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban.	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to	c. 1 year to under 2 years	d. 2 years or more	4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occision-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates ner cent are rounded to the nearest tenth. sub-grc ip indicated

	No Answer	-	6.2	8.9	5.4	7.4	•} •	5.2	8	2	•	12/2	D &
	Делед	•	83 1	8	80.5	•	89.0		80.1	75.0	77.0	75.3	
400	Occasionally combined Frequently and		90		14:1	4.8	10.5	•		10.4	17.6	20.7	
1		-	2 17	7	8.8	i	٦	8.7	7.1	0.0	0.1	0.0	
110	Frequently	8	7.5	6.9	7.3	3.2	5.8	9.3	4.9	10.4	8	11	
	Number of Respondents	N	170°C	695	126	122	172	648	156	156	165	320	
	No Answer	B	5.0		5.7		0.0	h.7	9.7	i	l °	3.3	
Studente	Лелет	, 4	86.2		81.9		87.5	79.6	74.2			75.8	1. 98
II St.	Frequently and Occasionally and	>	8.9		12.4	5.4	12.5	15.7	16.1	19.4	5.9	20.9	10.0
seping		B	3.7	4.1	5.7	1.6	6.3	5.8	6.5	6.5		8.8	4.3
Bookkeen	Frequently	B	5.1	5.4	6.7	3.8	6.3	9.9	9.7	12.9	5.9	12.1	5.7
	strebnoqseA lo redmuM	No.	195	242	105	185	32	191	31	31	力	5	140
	YewenA •M	8	7.	9.0	4.1	9.6	0.0	6.5	4.5	5.7	8.7	6.9	2.2
Students	Иечег	8	85.6	85.6	85.2	•	94.7	79.6	90.9	80.0	78.3	74.1	88.3
I Stu	Frequently and Occasionally Combined	8	7.1	5.4	10.7	6.8	5.3	14.0	4.5	14.3	13.0	19.0	9.5
Bookkeeping	Occasionally	8	4.3	2.7	2.7	5.0	1.3	9.1	0.0	11.4	8.7	12.1	5.1
Bookk	Frequently	F	2.9	2.7	4.9	1.9	0.4	4.8	4.5	2.9	4.3	6.9	4.4
	Number of Respondents	.No.	631	111	122	323	25	186	#	35	9 1		137
	Table 178 : Frequency of Dfice-Store Use Item 205 : Handling Invertor tory information		1. Total Group	2. School Type a. New York City	. Large Ci		• Rural	Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years		4. Worked in non- book. jobs us- ing book. skills

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group indicated at the left of the column. All rates ner cent of the number of recondents of the group or sub-group indicated at the left of the column. at the left of the column. All rates ner cent are rounded to the nearest tenth.

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IT		L	15	80	0	5	9	5	9	0	,	10	
11	No Answer	+-	9	7	7 1	2		3 5	0	1	2	7	
	Лелет	A	83.8	88	81.9	85.0	90.	76.8	82.0	75.7		75.3	
Respondents	Frequently and Occasionally Combined	~	9.7	10.1	13.1	7.5	9.3	•	8,3			19.6	
1 !	Occasionally	*	4.3	5.0	5.9		3.5	•	η-9	2.0	5,5	•	
T	Frequently	A	5.5	5.0	7.3	4.7	5.8	10.9	1.0	0	13.3	13.9	
	StrebnoqseA to redmuM	No	17902	\$69	426	122	172	6478	156	144	165	320	
	No Answer	8	5.0	6.2	5.7	3.8	0.0	5.2	9.7	6.5	0.0	3.3	3.6
Students	. Лечег	B	86.2	84.3	81.9	90.8	87.5	75.9	83.9	77.4	85.3	7.72	90.0
11 Stu	Frequently and Occasionally Combined	B	8.9	9.5	12.4	5.4	12.5	18.8	6.5	16.1	11.8	25.3	6. 4.
aniae	Occasionally	80	4.1	5.8	5.7	.5	6.3	5.8		3.2		8.8	6.4;
Bookkeepin	Frequently	8	4.8	3.7	2.9	4.9	6.3	13.1	3.2			16.5	0.0
	Number of Respondents	No	1795	242	105	185	35	161	31	31	75	5	140
	No Answer	8	7.1	6.6	4.1	0.6	0.0	β*η	15.4	0.0	6.5	6.9	3.6
Students	Иечег	8	87.5	87.4	89.3	84.8	0.96	83.9	93.2	85.7		81.0	89.8
I Stud	Frequently and Occasionally Combined	8	5.4	2.7	6.6	6.2	4.0	11.3	2.3	14.3	15,2	12,1	9.9
epine	Occasionally	8	2.9	1.8	4.1	3.1	1.3	5.9	0.0	11.4	8.7	3.4	म•म
Bookkeeping	Frequently	8	2.5	6.	2.5	3.1	2.7	5.4	2.3	2.9	6.5	•	2.2
	Number of Respondents	.No.	631	111	122	323	75	186	村	35	94		137
179 •	equency of fice_Store Use em 206 : Handling Payroll Information*		. Total Group	School Type New York City	b. Large City	S. Small City Suburban.	d. Rural	œ	R. Less than 6 months	b. 6 months to under 1 year	b. 1 year to under 2 years		. Worked in non- book. jobs us- ing book. skills

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates ner cent are rounded to the nearest tenth.

			-				_						
	YewenA ol	-	6.2		4.9	7.0	• •	5.2		2.7	4.2	5.0	M
	Делец	8	83.3	79.9	83.3	2° 48	93.0		80.8	78.5	81.8		
espondents	Frequently and Occasionally Combined	7	10.6	12.7	: i •	8.8	1.9	17.1	10.3	17.4	13.9	20.4	
2	Occasionally	8	4.1	8.4	6.4	3.6	1.2	6.5	5.1	6.2	4.8	0.0	
All	Frequently	A	6.5	1 •	6.8		5.2		5.1	11.1	9.1	12.5	
	etnebnoqseff 10 TedmuM	Z	7902	695	125	17.2	1772	8/10	156	146	165	320	
	No knawer	No.	5.1	•	6.7	3.8	0.0	5.8			0.0	5.5	3.6
Students	Лечег	A	85.6	88.2	85.7	89.2	93.8	77.5	71.0	80.6	91.2	73.6	8
II St	Prequently and Occasionally Combined	7	9.0	11.6		7.0		16.8	19.4	12.9	8.8	20.9	† 9
epine	Occasionally	8	3.5	•	2.9		0.0	6.3	6.5			6.6	
Bookkeep!	Frequently	6	5.5	7.1	4.8	3.8	6.3	10.5	12.9	9.7	5.9	0.11	4.3
	Number of Respondents	χ.	1795	242	105	185	32	191	n	31			140
	19wenA •N	8	6.5	9.0	3.3	8.4	0.0	3.8	2.3	0.0	.4.3	6.9	2.2
Students	уелег	8	88.4	ಹ	_	86.		87.1	95.5	88.6	•	85.8	%0
I Stu	Frequently and Occasionally Combined	8	5.1	6.3		5.0	1.3	9.	2.3	11.4	8.7	10.3	5.8
Bookkeeping	Occasionally	8	1.7		3.3		0.0	3.8	0.0	2.9	4.3	5.2	2.2
Bookk	Frequently	8	3.3	3.6	3.3	3.7	1.3	5.4	2.3	8.6	4.3	5,2	3.6
	Number of Respondents	.No.	631	111	122	323	75	186	73	35	94		137
	ble 100 : equency of fice-Store Use em 207 : Verifying data recorded in punched cards*		Total Group	School Type New York City	• Large City	Small City Suburban	. Rural	ದ	Less than 6 months	• 6 months to under 1 year	. I year to under 2 years	. 2 years or more	Worked in non- book. jobs us- ing book. skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	_	_		7		_		-			1	
No Answer	A	9	9.9	9	2		5	.	=	=	#	L
Делец	8	80.6	78.1					80.1	77.1			
Frequently and Occasionally Combined	B	13.1		15.0	10.6	10.5	21.8			•		
Occasionally	8	5.8	9.9	7.7	4.7	2.9	8.7	5.1	8.3	7.9	10.01	
Frequently	8	7.3	8.5	7.3	0.9		13.1	7.1	9.7			
Number of Respondents	No	2064	695	426	77.1	172	6418	156	154	165	3200	
Tewsuh ol	V	5.0	5.8	6.7	3.8	0.0	4.2	•		0.0	3.3	4.3
Летел	8	83.3	80.5	80.0	87.0	6.96	73.3	72.0	83.9			87.1
Frequently and Occasionally Combined	8	11.5	13.7	13.3	•		22.5	22.6	9.7			
Occasionally	8	4.4	•	. "				6.5				t.
Frequently	8	7.1	8.3	7.6	6. 5	0.0	16.2	16.1	6.5	23.5	4 .	4.3
Number of Respondents	No.	1795	242	Tac	185	32	191	ĸ	2	75	5	140
Ne Answer	8	7.4	9.0	$h_{\bullet}1$	6.6	0.0	4.8	2.3	2.9	6.5	6.9	5.1
Иечег	8	85.6	84.7	86.9	2.48	90.7	81.7	93.2	80.0	8.48	72.4	86.9
Frequently and Occasionally Combined	8	7.0	6,3	9.0	5.9	9.3	13.4	4.5	17.1	8.7	20.7	8.0
Occasionally	8	2.7	7	6.4	2.2	1.3	5.4	0.0	8.6	4.3	9.8	ተ ተ
Frequently	8	4.3	3.6	4.1			8.1	4.5	8.6	4.3	12.1	3.6
Number of Respondents	No.	631	111	122	323	75	186	44	35	94		
fice-Store Use em 208 : Coding*		Total Group	School Type New York City	Large City	Small City Suburban	Rural	.		6 months to under 1 year	1 year to under 2 years	Ţ	
	*** *** *** *** *** *** *** *** *** **	Mumber of Respondents Frequently Occasionally Frequently and Frequently and Occasionally Mumber of Respondents Frequently and Occasionally Mumber of Respondents Mover	Trequently and Trequently Tr	Trequently and Trequently and	Trequently and Number of Respondents of Secondents of the Seconden	Trequently and Trequently and	7. 22. 22. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	7. 22. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	## 6 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	25. 5. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7.	Tanapar of Respondents 13.2 2.2 3.7 7.8 8.3 12.1 12.2 5.7 7.3 4.2 8.7 12.1 12.2 5.7 7.3 4.2 8.3 13.1 12.2 5.7 7.3 4.2 8.3 13.1 12.2 5.7 7.3 4.2 8.3 13.1 12.2 5.7 7.3 4.2 8.3 13.1 12.2 5.7 7.3 8.3 13.1 12.2 5.7 7.3 13.1 12.2 5.7	### 8

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or nub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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1	No Answer	B	6.7	7.9	5.4	7.7	9.	5.7	9.0	5.6	8.4	5.3	
		+	1.7	80.5	9.8	1.7	0.7	75.5	3	7.9	N	1	-
٥	Иечет	8	81		_				81	76.		72	
Remandante	Frequently and Occasionally Combined	8	11.6	1.1	14.8	10.6	8.7	18.8	9.6	18.1	20.0	22.5	
1		8	5.2	4.9	9.9	4.8	5.2		4.5	9.0	8.5	9.3	
LLA	Frequently	8	ካ*9		8.2	5.8	3.5	•	5.1	9.0		13.3	
	Number of Respondents	No.	7902	569	924	166		849	156	144	165	377	
	No Answer	8			6.7	4.3		5.8	9.7	6.5	0		3.6
Studente	Иетег		83.5	82.6	8	85.4	8			83.9	92	2	85.0
11 St.	Frequently and Occasionally and	g	10.5	9.5	13.3	10.3	7.6	18.3	12.9	9.7		22.0	17.17
entne		\$	9.4	4.1	6.7	3.2	4.6	6.3	3.2	3.2		6.6	į 5•7
Bookkeen	Fre quently	8	5.9	5.4	6.7	7.0	0.0	12.0	7.6	6.5	17.6	12.1	5.7
	Number of Respondents	No.	1795	242		185	32	7	31	31			140
	Yewer •N	8	7.1	9.0		9.3			2.3	2.9		8.6	3.6
Students	Иеver	8		86.5		83.6	97	83	97.7	80.0	8.48	74.1	86.9
I Stud	t Ledneurth gud	8	6.5	4.5	6.0	7.1	2.7	1	0.0	14.1		17.2	9.5
enine	Occasionally	8	3.2	1.8	4.9	3.4	1.3	5.9	0.0	1°11		6.9	
Bookkeeping	Frequently	8	3.3	2.7	4.1	3.7	1.3	5.9	0.0	5.7	4.3	10.3	3.6
	Number of Respondents	No.	631	111	122	323	25	186	拉	35	94	58	137
	ole 182: squency of Fice-Store Use mm 209: Sorting Business data*		Total Group	School Type New York City	• Large City	• Small City Suburban	• Pural	Worked as a bookkeeper	• Less than 6 months	• 6 months to under 1 year	• 1 year to under 2 years	. 2 years or more	Worked in non- book. jobs us- ing book. skills

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates ner cent can indicated at the left of the column.

17		T	3	N	7	3	9	न	0	2	9	0	
	No Answer	N.	3	7.5	5	7.	0	5	6	9	3	4	_
	Лемет	8	79.7	78.9	77.7			72.0	80.1	72.2		4.89°	
Respondents	Frequently and Occasionally Sombined	8	14.0	13.6	16.9	12.8	12.8	22.9	10.9	21.5		27.6	
- []	Occasionally	8	7.1	6.5	ካ 6	6.7	5,8	0.11	7.1	12.5		10.9	
TA	Frequently	88	6.8	7.1	7.5	6.1	7.0	12.0	3.8	9.0	10.3	16.7	
	Number of Respondents	No.	7907	569	924	126	172	6478	156	ተተ፲	165	377	
	No Answer	8	5.7	9*9	9.7	4.3		•	9.7	6.5	0.0	3.3	4.3
Students	Лечег	80	83.1	81.8	81.0	85.9	η , μ8	73.8	74.2	74.2	82.3	71.4	85.0
II Stu	Frequently and Occasionally Combined	8	11.0	11.2	77.1	7.6	15.6	21.0	16.1	19.4	17.6	25.3	10.7
eping	Occasionally	8	6. 4	1° և	6.7	१ - भ	-	10.5	12.9		11.8	11.0	7.1
Bookkeept	Frequently	æ	4.6	3.7	8.4	η°5	6.3	10.5	3.2	6.5	5.9	14.3	3.6
, q 1	Number of Respondents	No.	1795	242	105	185	32	191	31	31	ま	16	140
	Me Answer	186	8. 9	9.0	3.3	0.6	0.0	3.8	2,3	0.0	4.3	6.9	
Students	Never	8	84.3	85.6	87.7	80.8		78.5	92.3	80.0	₽°08	0.69	86.1
I Stud	Frequently and Occasionally Combined	8	8.9	7. 5	0.6		8.0	17.7	4.5	20.0	15.2	24.1	10.2
autae	Occasionally	8	4.4	1.8	4.1	5.3		1.6	2.3	17.1	6.5	9*8	5.8
Bookkeeping	Frequently	8	4.4	3.6	6.4	5.0	2.7	8.6	2.3	2.9	8.7	15.5	ቲ•ቲ
	Strebnoqseff to redmun	No.	631	π	155	323	26	186	1/1	35	947	58	137
	ble 183 : equency of fice-Store Use em 210: eparing reports*		Total Group	School Type New York City	. Large City	• Small City Suburban,	. Rural	Worked as a bookkeeper	. Less than 6 months	b. 6 months to under 1 year		1. 2 years or more	

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	JewenA nu	1	5. G	8.4	6.3	7.3	9.0	5.7	8.3	4.9	U	100	
	Мечет	8	85.9	83.4	85.9	86.8	91.3	81.0	9.48	81.9		36	
Respondents	Frequently and Occasionally Combined	8	7.3	8.2	7.7	6.0	8.1	13.3	7.1	13.2	3 16	-	
- { }	Occasionally	3	3.7	3.5	3.8	3.8	4.7	5.9	5.8	5.6		200	
T.W	Frequently	8	3.5	8°†	0.4		3.5		1.3	7.6	4	10.1	
	Mumber of Respondents	No.	1902	695	924	144	172	648	156	144	376	222	
	No Answer	8	5.9	7.0	9.7	4.3	0.0	6.3	9.7	6.5		7.3	3.6
Students	Иечег	8	88.5	ካ•98	84.8	93.5	87.5	82.2	87.1		e C	80.0	92.1
11.84	Frequently and Occasionally Combined	8	5.5	6.2	3. 6	2.2	12.5	11.5	3.2			15.4	4.3
gentue	Occasionally	8	2.7		8.4	0.5	6.3	3.7	3.2	•	u	1	4.3
Bookkeepi	Frequently		2.8	3.3	2.9	1.6	6.3	7.8	0.0	3.2	α	11.0	0.0
	Number of Respondents	No.	195		105	185	32	191	3	31	Ŕ	5	140
	19wenA •W	8	7.4	10.8	4.9	9.	0	╆	20		a a	9	. 4
Students	Делет	8	87.8	88.3	88.5	85.1	97.3	9.98	82.3	88.6	8	8.8	28.7
I Stu	Frequently and Occasionally and	8	4.8	0.9	9.9	5.9	2.7	8.6	4.5	7.17	8 7	10.3	
Bookkeeping	Occasionally	8	3.0	0.0	3.3	0.4	2.7	5.4	4.5	5.7	7 7	6.9	
Bookk	Frequently	8	1.7	0.9	3.3	1.9	0.0	3.2	0.0	5.7	2	7.	1.5
	H Mumber of Respondents	.No.	631	111	122	323	75	186	#	35	Ä	28	137
	able 184 : requency of ffice-Store Use tem 211: Freparing individu W-2 forms*		. Total Group	2. School Type a. New York City	b. Large City	c. Small City Suburban,	•	of .	a. Less than 6 months	b. 6 months to under 1 year	3 2	5	Worked in me book. Jobs a

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

	Yewena ou	1	6.3	2	5.6	न्द	9.0	4.8	8.3	2.4	8.4	4.2	
	Делед	1	80.8		78.4	20.5	89.5		4.18		9.1	67.1	-
ants		+-	6	9	-				9.5 8		-	-	
Respondent	Frequently and	1	5 12		2 15			(1)		7	L		
2	Occasionally	-	•	4	5	*	3.	6.	ተ *9		60	6.	
2	Frequently	8	8.4	8.1	10.6	7.9	6.4	16.4	3.2	13.9	17.6	21.8	
	Strebnoqseff to TedmuM	No	7902	695	426	777	172	849	156	144	165	377	
	Tower on	8	5.1	6.2	5.8	4.3	0.0	h.7	9.7	6.5	•	3.3	3.6
Studente	Ие ve т.	8	84.2		80.8	85.9	87.5	72.7	80.6	74.2	70.6	72.4	87.9
II St.	Frequently and Occasionally Combined	8	10.3	9.1	13.5		12.5	23.0	6.5	गुरु प	4.62	25.3	8.6
entue	Occasionally	8	3.9	4.1	5.8	2.7	3.1	7.3	6.5	•	14.7	6.6	5.7;
Bookkeenin	Frequently	8	6.4	5.0	7.7	7.0	7.6	15.7	0.0	16.1	14.7	18.7	2.9
	strabnogseff to tadmuk	No	1795	242	105	185	32	161	31	31	袁	6	140
	Ne Answer	*	7.1	0.6	5.7	8.7	0.0	4.8	2.3	0.0	8.7	6.9	2.2
Students	Иечег	8	84.6	86.5	ካ"ካ8	81.7	94.7	79.6	95.5	80.0	1°U	72.4	85.4
I Stud	Prequently and Occasionally and	8	8.2	4.5	9.8	9.6	5.3		2.3	20.0	19.6	20.7	12.4
epine	Occasionally	8	2.7	2.7	2.5		2.7	3.2	0.0	8.6	2.2	1.7	7.3
Bookkeeping	Frequently	8	5.5	1.8	7.4	6.8	2.7	12.4	2,3	4.11	17.4	19.0	5.1
	strabnoqseff to Tadmull	No.	631	111	122	323	75	186	77-7	35	94	58	137
	able 185 : requency of ffice—Store Use ftem 212: reparing customer's statements*			2. School Type a. New York City	b. Large City	c. Snall City Suburban,	d. Rural	3. Worked as a bookkeeper	a. Less than 6 months	b. 6 months to under 1 year	c. 1 year to under 2 years	•	<pre>b. Worked in non- book. jobs us- ing hook. skills</pre>

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates ner cent are rounded to the nearest tenth. at the left of the column. sub-group indicated

TABLE 186: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; ALL RESPONDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

	Cito Institute 310		oo number of				ozonazzy /
Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.
194	58.4	162	24.1	20	172	75	12.6
_	· _		-	39	17.3	75	
50 51	52.6 50.3	134	23.3	167	17.2	70 168	12.5
54 56	50 . 3 44 . 8	151	23.3	124	17.2		12.5
56 50	_	105	23.2	123	17.2	199	12.2
52 48	44.7	192 118	22 . 7	71	17.1	179	12.2
	41.7	147	22 . 6	170 140	16.9	175	12.1
53	41.6	-	22.5	, .	16.7	125	12.0
58 50	41.2	201 61	22.1	198	16.7	171	11.9
59 53	41.1		22.1	122	16.6	160	11.9
51	39 . 4	137	22.1	72	16.4	181	11.9
55 63	39.2	104	22.0	73	16.2	141	11.8
63 67	38 . 9	95	21.9	130	16.2	203	11.7
67).6	37.4	90	21.5	94	16.1	209	11.6
46	37 . 4	69	21.4	65	16.0	204	11.3
37	36.5 36.5	127	21.3	92	15.8	89	11.2
47 84	36.5	150	21.2	79	15.7	180	11.1
	36.4	117	20.9	153	15.4	138 184	11.0
132	34.4	76	20.7	135	15.4		10.9
35	34.0	158	20.6	91	15.3	205	10.8
197	33 . 9	77	20.4	169	15.2	207	10.6
45	32.5	136 68	20.3	143	15.0	183	10.6
49	32.4 32.3	163	20.2	103	14.7	131	10.4
196	32.3		20.0	112 80	14.5 14.5	186	10.3
60 36 62	32 .1	78 83	20.0	165	ルサ・フ コル・ル	129	10.0
50 69	31.6	128	19.9	105	14.4 14.4	206	9.7
105	31. 2	116	19.7	126 44	14.4 11. 1.	97 189	9.7
195 64	30 . 1 29 . 2	157	19.6 19.5		14.4 14.3	177	9.6 9.1
102	29.1	86	19.4	155	14.3	187	8.9
42	28.9	106	19.4	119	1), 1	185	8.9
85	28 . 1	17	19.1 19.0	200	14.1	41	0.9
148		164	19.0	510 505	14.0	81	8.8 8.4
	27 . 7	172	18.8	120	19 R		7.4
93 8 7	27 . 7		18.8 18.7		13.8	159	
16)	27 . 5	133	10,7	139	13.6	211	7.3
154 161	27.3	57	18.7 18.4 18.3	156	13.5	188	6.7 6.3 6.3
107	27.0 26.8	38	18 2	114 166	13.5 13.5 13.4 13.4		6.3
107	26 . 3	152	18.3	174	13.7	99 98	6.3
	20.J 25. R	1 172	18.0		12 /	101	6.1 6.0
108 110	25 . 8	173	18 V	142	±>•4 12 2	101	0. υ ε Ω
	25.6 25.4	96 66	18.0	178 146	13.3		5.8 5.3
193 40	67•4 25-2		17.6		13.2	190	5.3
40 43	25.3 25.2	113 88	17.5	149	13.2	100	5.1
	25.2 25.0	121	17.4	208	13.1	191	4,3
115 82	25.0 24.2	121	17.4	212 74	12.9 12.8	147	4.1
UZ.	€ ₩ , €			'-	15.0		

TABLE 187: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER), ITEMS 35-212; ALL RESPONDENTS

(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.
194	83.9	134).e 0	100	0		-•
50	75.9	42	45.8	133	33.8	146	24.9
54	73.1	43	45.7 45.0	92	33.6	175	24.6
55	69.7	118	44.8	122	33.6	180	24.6
53	69.4	137	44.6	198	33.5	141	24.4
52	67.0	62	##•#	79 94	33.3	199	23.7
84	66.5	192	44.1		33.3	160	23.6
48	64.0	90	43.8	73 72 -	33.2 33.0	203	23.3
46	63.8	95	43.8	153	32 . 9	212 181	23.3
⁻ 58	61.7	158	43.8	66	32 . 6	44	23.2
102	61.4	77	43.7	91	32.5	210	23.1
47	60.1	150	43.6	135	32.5	138	22.9 22.7
56	59.7	76	43.3	103	32.3	204	22.4
132	57.6	82	43.3	173	32.3	208	21.8
37	57 . 2	64	43.0	130	32.0	202	21.3
148	57 . 2	136	42.9	143	32.0	89	21.2
51	57.1 56.0	127	42.6	164	32.0	129	21.2
59 67	56 . 8	163	42.5	88	31.9	97	20.5
107	56.3 56.1	117	42.4	112	31.6	184	19.9
109	56 . 0	78	42.3	155	31.2	189	19.4
161	55 . 8	201	41.9	38	31.1	186	19.2
63	55.2	157	40.5	126	30.3	183	19.1
154	55.2 54.8	111	39.8	166	30.3	177	18.8
154 108 85	54.7	83	39.6	200	30.3	209	18.8
85	54.3	128 106	39.5	80	29.9	205	18.0
110	54.3	152	39•3 38•9	165	29.9	206	17.7
193	53.5	69	37 . 9	68	29.7	81	17.2
36 93 196	52.5	167	37.9	120 142	29.6	187	17.1
9 3	52.5	176	37.7	119	29.2 28.9	207	17.1
196	52.1	86	37.1	149	28.0	185	16.8 16.7
60	50.6	61.	37.1 36.9 36.0	139	27.9	131 41	16.7
87	50.3	96	36.0	178	27.8	159	16.0 14.5
162	50.2	172	35.9 35.8 35.8 35.7	65	27.7	211	13.3
115	49.5	121	35.8	65 168	27.7	144	12.8
35 49	49.1	124	35.8	156	27.2	99	12.3
49	49.1	116	35.7	156 114	26.9	101	12.3
105 45	49.1	71.	35.3	39	26.7	188	12.1
45	48.8	123	35.3 35.2	74	26.4	98	11.7
151 147	48.7 48.5	57	34.9	75	26,4	182	10.4
197	40.5 47.9	113	34.9	174	25.9	190	10.1
40	47.1	170	34.5	179	25.6	100	9.4
195	46.8	140	34.3	125	25•3	191	9.1
104	46.5	169	33.9	70	25.2	145	7.7
207	₩.,			171	25.0		
	į				į		

TABLE 188: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; BOOKKEEPING I STUDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

(Items Kanked According to Number UB)					ing Item Frequencity or Occasionally/			
Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	
50	46.0	192	15.2	111	10.5	169	6.7	
194	44.7	82	15.2	152	10.1	200	6.7	
54 50	41.2	137	15.1	157	10.1	203	6.7	
52 53	36.3	105	14.7	123	10.0	70	6,5	
51 56	35.7	161	14.7	140	10.0	171	6.5	
56	34.7	43	14.6	198	9•5	178	6.5	
59	33.3	164	14.6	44	9.0	209	6.5	
197	33.0	193	14.3	65	9.0	141	6,3	
58	31.5	127	14.1	73	9.0	166	6.3	
67	31.5	90	13.9	89	8.9	74	6.2	
48	30.6	106	13.8	153	8.9	155	6.2	
53 46	30.3	116	13.6	210	8,9	184	6.0	
	30.1	57	13.5	79	8.7	183	5.9	
49	29.8	83	13.2	80	8.7	41	5.7	
45	29.0	117	13.0	199	8. 7	175	5•7	
63	28.7	172	13.0	72	8.6	125	5.5	
84	27.1	104	12.8	92	8.6	186	5. 5	
35	26.9	147	12.8	124	8.6	180	5.5	
55	26.6	150	12.7	135	8.4	187	5.4	
37	26.0	86	12.5	94	8.2	181	5.4	
47	25.7	95	12.4	114	8.2	206	5.4	
60	24.2	136	12.4	139	8.2	149	5.2	
132	24.2	173	12.2	174	8.2	168	5.2	
196	22.8	113	12.0	202	8.2	179	5.2	
62	22.3	134	12.0	212	8.2	160	5.1	
42	21.6	162 76	12.0	71	8.1	207	5.1	
195	21.4	76	11.9	91	8.1	129	5.0	
36 93 87	20.8	176	11.9	142	7.9	211	4.8	
93	20.8	88	11.8	167	7.9	189	4.6	
87	20.1	201	11.7	143	7.8	177	4.3	
85	19.2	77	11.6	170	7.6	97	4.1	
102 64	19.2	96	11.6	103	7.4	97 81	3.8	
64	19.0	133	11.6	146	7.4	185	3.8	
148	19.0	66	11.3	165	7.8 7.6 7.4 7.4 7.4 7.3	99	3.5	
40	18.7	121	11.3	126	7.3	98	3.3	
107	17.9	39	10.9	138	7.3	101	3.3	
109	17.3	38	10.8	120	7.3 7.1	159	3.2	
108	17.0	158	10.8	204	7.1	144	3.2 2.1	
154	17.0 16.6	78	10.6	205	7.1	182	2.1	
151 68	16.5	122	10.6	115	7.0	100	1.9	
68	15.8	128	10.6	131	7.0	188	1.9	
118	15.7	130	10.6	208	7.0	190	1.9	
110	15.7	163	10.6	75	6.8	145	1.1	
61	15.5	69	10.5	119	6.8	191	.8	
115	15.4		- •	156	6.7		••	
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		B						

TABLE 189: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER),
ITEMS 35-212; BOOKKEEPING I STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Itom No.	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FrogOcc.
50	78.0	115	38.7	66	25.3	203	17.2
50 194	76.9	90	38.2	73	25.3	175	17.2
Ę <u>h</u>	70.9	137	38.2	68	25.3	125	16.7
54 84	65.4	147	37.1	153	24.7	144	16.7
46	64.5	150	36.0	79	24.7	65	16.7
52	62.9	104	36.0	38	24.7	173	16,1
53	61.8	76	34.9	167	24.2	180	16.1
55	61.3	127	34.9	69	24.2	168	15.6
55 48	59.1	82	34.9	103	23.7	212	15.6
51	55.4	83	34.4	80	23.7	149	15.6
59 148	54.8	62	34.4	142	22.6	181	15.1
148	54.3	117	33.9	174	22.6	179	14.0
47	5 ¹ 4•3	162	33.9	91	22.6	205	14.0
105	53.8	172	33.9	135	22.6	70	13.9
58	53.2	43	33.9	92	22.6	208	13.4
197	52.2	77	33.3	1 200	22.6	189	13.4
109	52.2	136	33.3	198	22.6	129	13:4 12.9
56	52.2	95	32.8	71	22.6 22.6	131	12.9
45	51.6	134	32 . 8	72 124	22.6	97	12.4
132	51.6	158	32 . 3	89	22.0	202	11.8
67	51.1	86	31.7	114	22.0	209	11.8
107	50.0	113	31.7 31.7	169	21.0	187	11.8
37 108	49.5 48.9	176	31.3	112	21.0	206	11.3
93	48.4	96	31.2	120	21.0	183	11.3
106	47 . 3	ıii	31.2	139	21.0	184	11.3
196 49	47.3	64	31.2	143	20.4	41	10.8
36	46.8	61	30,6	138	20.4	81	10.8 10.8
36 151	46.8	57	30.1	138 146	19.9	186	10.8
35	46.8	57 78	30.1	75	20.4 19.9 19.9 19.9	177	10.2
85	46.2	201	29.0	140	19.9	101	9.7
60	45.7	1116	28.5	17.	19.9	207	9.1
35 85 60 87	45.2	163	28.5	156 204 166	19.9 19.4 18.8 18.8 18.8 18.8	99	8.6
110	44.6	173	28.5 28.0	204	18.8	211	8.6
154	44.6	152	28.0	166	18.8	98	8.1
42	43.0	157	27.9	165	18.8	159	7.0
63 40	43.0	121	27.4 26.3	155	18.8	185	7.0
40	41.9	122	26.3	178 74	18.3	182	5.4
193	41.4	140	26.3	74	17.7 17.7	188	5.4 5.4
105	41.4	130	25.8	171	17.7	144	7.4
161	41.4	123	25.8	141	17.7	190	4.3
192	40.9	88	25.8	210	17.7	145	3 . 2
195	40.9	128	25.3	39	17.2	100	3.2 2.7
118	40.3	133	25.3	200	17.2	191	2 . 7
106	38.7			126	17.2	1	
		ŀ		1		•	

TABLE 190: SUMMARY OF OFFICE-STORE USE, ITEMS 35-212; BOOKKEEPING II STUDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

(Items ranked According to Number oating Item Frequencis of Occasionalis)						mronarry /	
Item No.	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.
7.0 1.	c). 0	00	30 5		20/	300	0 5
194	54.8	82	18.5	202	12.6	120	8.5
54 50	45.4	193	18.4	m	12.5	119	8.3
50 50	44.7	192	18.1	96	12.3	204	8.2
56 50	40.4	134	18.1	164	12.2	168	8 . 2
52 48	39.6	150 61	17.7	124	12.2	75	8 . 1 8 . 0
58	39.6	105	17.7	167 140	12.1 11.9	139 178	8.0
	37 . 5	118	17.5	172	11.9	203	7 . 8
59 53	37 . 2	38	17.0 17.0	122	11.9	149	7.8
53 63	37 . 0 35 . 3	151	16.8	79	n.8	141	7.6
55 55	34.6	127	16.7	155	11.7	125	7.4
37	34.2	104	16.6	71	11.7	166	7.4
47	33.1	69	16.5	130	11.7	129	7.3
84	32.1	106	16.3	200	11.5	179	7.1
51	31.1	147	16.3	208	<u> 11.5</u>	70	7.1
35	29.9	176	15.8	66	11.3	89	7.0
46	29.5	128	15.6	135	11.2	183	6.9
196	29.4	137	15.6	91	11.1	142	6.9
132	29.3	90	15.6	92	11.0	184	6.7
60	28.2	95	15.4	210	11.0	181	6.7
62	28.0	39	15.2	44	11.0	171	6.7
195	26.8	76	15.1	103	11.0	180	6.6
67	26.6	86	14.9	126	11.0	131	6.4
197	26.4	77	14.9	146	10.8	186	6.0
36 49	25.9	133	14.7 14.7	169	10.6	211	5•5
49	25.0	83	14.7	156	10.5	189	5. 5
42	24.5	78	14.5	209	10.5	138 159 185	5.5
64	24.3	158	14.5	80	10.5	159	5.5
45	24.2	157	14.4	72	10.3	185	5•5
161	23.6	163	14.2	73	10.3	177	5.3
43	23.5	117	14.2	212	10.3	81.	5.2 4.8
102	23.0	173	13.7	1114	10.0	97	4.8
154 85	22.3	57	13.7	174	9.9	187	4.8
85	21.3	68	13.7	143	9.9	41	4.8
87	21.1	113	13.6	165	9.9	144	4.3
110	20.7	136	13.5	94	9.8	100	3.9
107	20.6	121	13.3	153	9.6	101	3.7 3.4 3.4
93	20.4	198	13.1	74	9.6	182	3.4
40	20.2	170	13.1	160	9.2	191	5.4
201	20.2	152	12.8	199	9.2	99	3.3
109	20.1	123	12.8	112	9.0	98	3.2 3.0
115 148	20.0	65 88	12.7	207	9.0 8.0	190 188	3.0 2.7
108	20.0	116	12.6 12.6	205 206	8.9 8.9	145	2.7 2.1
162	19.7 18.6	110	TCOU	175	8.9 8.7	1	C • 📥
± 02	TO .	1		1-17	V• 1	İ	
				1			

TABLE 191: SUMMARY OF OFFICE-STORE USE (WORKED AS A BOOKKEEPER),
ITEMS 35-212; BOOKKEEPING II STUDENTS
(Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using PreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.
194	83.2	197	41.8	69	29.3	129	19.4
54	71.2	42	40.8	140	29.3	149	19.4
55	70.7	62	40.8	172	29.3	160	19.4
50	70.1	118	40.8	57	28.8	178	19.4
53	68.6	127	40.8	88	28.8	180	19.4
52	66.5	104	39•3	71	28.3	125	18.8
48	66.0	106	39•3	96	28.3	206	18.8
84	64.9	134	39•3	130	28.3	1414	18.3
85 58 47	64.9	192	39.3	91	27.7	141	18.3
58	62.8	45	38.7	92	27.7	179	18.3
47	60.7	64	37.7	133	27.7	203	18.3
46	58.1	128	37.7	135	27.7	204	18.3
102	57.1	137	37.2	169	27.7	209	18.3
161	55•5	176	37.2	38	26.7	142	17.8
37	54.5	78	36.6	73	26.2	171	17.8
63	54.5	82	36.6	153	26.2	89	16.8
132	54.5	117	36.6	116	26.1	207	16.8
56	53.4	163	36.6	156	25.7	70	16.2
107	53• 1 4	90	36.1	39	25.1	181	15.7
154	53-4	77	36.1	80	25.1	205	15.7
110	52.9	157	36.1	1.43	25 . 1	184	14.7
51	52 . 3	158	36 . 1	174	25 . 1	138	14.1
5 9	51.3	76	35 . 6	66	24.6 01. 6	183	14.1
108	50.1	121	35.1	112 165	24.6 24.6	159	13.1 12.0
109	50 .1	136 83	35.1 34.6	65	24.6 24.6	177	12.0
148	49.7 48.2	117		164	24.0 24.1	186	12.0
115 60	40.2 47.1	111	33•5 33•5	72	24.0	189	12.0
193	45.5	95	33.0	212	23.0	185	11.5
36	45.0	198	32.5	74	22.5	211	11.5
36 67	45.0	113	31.9	O)L	22.5	97	11.0
35	45.0 44.5	152	31.4	94 168	22.5	97 187	10.4
35 147	44.5	61	31.0	208	22.5	41	10.4 8.9
162	44.5	79	31.0	114	22.0	131	8.9
196	44.5	155	31.0	146	22.0	191	8.4
40	44.0	170	30.9	120	21.5	144	7.9
151	44.0	86	30.4	166	21.5	100	7.3
195	孙•0	122	30.4	210	21.0	101	7.3
195 93 43	43, 1	200	30.3	202	20.9	190	6 .8
43	43.5	123	30.1	75	20.4	182	6.3
87	43.5	124	30.1	199	20.4	98	5.8
150	43.5	103	29.8	175	20.4	99 188	5.8
49	42.9	126	29.8	139	20.0	188	5.2
105	42.9	173	29.8	68	19.4	145	3.7
201	42.4			119	19.4		
						•	

Summary

In planning and conducting this study, it was assumed that the syllabus revision committee would be particularly interested in information about the uses that former bookkeeping students had made of their bookkeeping skills and knowledges in business activities. For that reason, many of the data that were gathered in this study are concerned with the kind and amount of bookkeeping work done by these students since leaving high school, and, more particularly, the extent or frequency with which students had actually used specific skills and knowledges of bookkeeping in officestore work. These detailed data have been presented in the tables and discussion of the foregoing chapter.

Many of the more significant of these data are summarized here as descriptions of the work experience of three groups: "All Respondents;" "Bookkeeping I Students"—those whose highest level of bookkeeping study anywhere was Bookkeeping I; and "Bookkeeping II Students"—those whose formal bookkeeping study included Bookkeeping I and terminated with Bookkeeping II, with no post-high school bookkeeping education. These latter two groups have been singled out as being of particular interest to the syllabus committee because they are "pure" groups—their formal study of bookkeeping was exclusively in syllabus—outlined high school bookkeeping courses, uncontaminated by atypical high school Bookkeeping III or post-high school bookkeeping education of any kind.

For each of these three groups, quantitative data describing the group are given first, followed by data concerning the amount and kind of bookkeeping work done by the group, and the frequency with which they had used specific bookkeeping skills and knowledges.



All Respondents

The All-Respondent group in this study consisted of 2,064 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the 1960-61 school year. Of that group, about 31 per cent had terminated their formal bookkeeping study with Bookkeeping I, about 27 per cent had terminated their bookkeeping study with Bookkeeping II, and about 34 per cent had studied some bookkeeping or accounting at the post-high school level in addition to their high school. bookkeeping. Nearly 34 per cent had studied bookkeeping in New York City schools, over 20 per cent had studied in Large City schools, over 37 per cent in Small City-Suburban schools, and over 8 per cent in Rural schools.

Seventy-eight per cent of the group were female, and 22 per cent were male. Nearly 98 per centcof the group had been out of high school for four or five years and had, therefore, four or more years of opportunity to use their bookkeeping skills and knowledges.

of this all-respondent group, approximately 41 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionnaire. About 26 per cent of the whole group had worked as bookkeepers for one year or more. Approximately 12 per cent had worked as part-time bookkeepers; about 34 per cent had held full-time bookkeeping jobs.

Nearly 20 per cent had worked as bookkeepers in service businesses, the most frequent employment category, and nine per cent had worked in manuse facturing businesses, the least frequent category.

Concerning other of: ice-store uses of bookkeeping, almost 23 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 24 per cent had never worked as bookkeepers but had used their bookkeeping skills in



non-bookkeeping office-store jobs. Thus, about 47 per cent of respondents had used their bookkeeping in non-bookkeeping, office-store jobs.

Altogether, nearly 66 per cent of all respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

The type of school which the respondents had attended seemed to have little or no bearing on their post-high school employment. For New York City, Small City-Suburban, and Raral school categories, the rates per cent of employment as bookkeepers, the length of time worked in bookkeeping, and the nature of the job as part-time or full-time, were very similar. The rates per cent of Large City students in these three factors were slightly but consistently higher. Employment in service businesses was most commonly reported by students of all school types.

Analysis of Bookkeeping work experience in terms of its relationship to "use opportunity"--years since leaving high school--must be approached with considerable caution. The pattern of work experience of persons with three, four, and five years of use opportunity appears to be quite consistent, and group sizes were probably sufficiently large to provide reliable data. The work experience of respondents with only two years of use opportunity seems generally consistent with the other groups, but the respondents were so few that the significance of the data must be questioned.

Nearly 98 per cent of all respondents had graduated from high school, so analysis of all respondents' uses of bookkeeping is essentially analysis of those who had graduated from high school. The two per cent of non-graduates were too few to support valid conclusions concerning their bookkeeping experience; however, the data indicate that proportionally fewer non-graduates than graduates had worked as bookkeepers, and that they had



worked for less time.

Analysis of the bookkeeping work experience of all respondents, grouped according to sex, indicates that about 37 per cent of male respondents and 42 per cent of female respondents had worked as bookkeepers. Females exceeded males, also, in their rates per cent of work in part-time and full-time bookkeeping.

Analysis of the frequency with which 178 specific bookkeeping skills and knowledges had been used in Office-Store work indicated that the most frequently used item, "adding machine-listing," had been used frequently or occasionally by about 58 per cent of all respondents, and the least frequently used item, "franchise tax return form," had been used by only four percent of all respondents. These two items had been used by about 84 per cent and four per cent, respectively, of the sub-group of all respondents who had worked as bookkeepers. The least commonly used half of these 178 items had been used frequently or occasionally by less than 18 per cent of all respondents, and by about 34 per cent or less of all respondents who had worked as bookkeepers.

Seven items were among the ten most frequently used items for all respondents and for all respondents who had bookkeeping experience. Those items were: 194--adding machine, listing; 50--receipts; 54--purchase order or purchase invoice; 52--sales invoice or sales order; 48--petty cash vouchers; 53--credit or debit memorandum; 58--payroll envelopes or checks.

The ten least frequently used items for the all respondents group were the same as for the sub-group of all respondents who had worked as book-keepers. Those items were: 145--franchise tax return form; 191--computation of partnership profit or loss; 100--entries involving bond issues; 190--calculating rate of return on investment; 182--using graphs



to interpret financial statements; 101-entries involving goodwill; 98-entries involving issuance or sale of stock; 99-entries recording declaration or payment of dividends; 188-determining current ratio; 144-preparing corporation income tax return forms.

Perhaps most significant of all findings concerning frequency of use was the evidence that many of the items which were <u>not</u> included in the syllabus (questionnaire items 194-212) had been used frequently or occasionally by a greater number of students than had many of the other items which were included in the syllabus.

Bookkeeping I Students

The "pure" Bookkeeping I group in this study consisted of 631 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the school year 1960-61. Eighteen per cent of these had studied in New York City schools, 19 per cent in Large City schools, 51 per cent in Small City-Suburban schools, and 12 per cent in Rural schools.

Eighty-three per cent of the group were female and 17 per cent were male. Nearly 97 per cent of the group had graduated from high school or had received equivalency diplomas. Eighty-eight per cent had been out of high school for four or five years, and thus had had four or more years of opportunity to use their bookkeeping skills and knowledges.

of this Bookkeeping I group, approximately 30 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionmaire. About 17 per cent of the group had worked as bookkeepses for one year or more. Approximately 10 per cent had worked as part-time bookkeepers, and about 24 per cent had held full-time bookkeeping jobs.

Nearly 13 per cent had worked immservice businesses, the most frequent



employment category, and five per cent had worked in manufacturing businesses, the least frequent category.

Concerning other office-store uses of bookkeeping, about 18 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 22 per cent had never worked as bookkeepers but had used their bookkeeping skills in non-bookkeeping office-store jobs.

Altogether, more than 51 per cent of Bookkeeping I respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

As with the All-Respondent group, the type of high school which the students had attended made little difference in their post-high school employment. The Large City responses were again slightly higher in all respects. The caution in interpreting the use-opportunity data for all respondents applies even more strongly for the Bookkeeping I group because their numbers were so few.

About 97 per cent of Bookkeeping I students had graduated from high school or had equivalency diplomas, so analyzia: of data for those respondents is essentially an analysis of data for Bookkeeping I students who had graduated from high school. The number of non-graduates in the Bookkeeping I group was too small to support firm generalizations; the data indicate, however, that fewer non-graduates than graduates had worked as bookkeepers, and they had worked for less time.

Data about the bookkeeping work of these respondents, sub-divided according to sex, shows that only 13 per cent of males, but nearly 33 per cent of the females had held bookkeeping jobs, and that females had worked for longer in bookkeeping jobs than had males.



For all respondents of the Rookkeeping I group, the most frequently used bookkeeping item was "receipts"--used by 46 per cent of the group.

The least frequently used item, "computed the distribution of profit or loss for a partnership," had been used by only .8 per cent of the group. These two items also held the same relative frequency positions for those Bookkeeping I students who had worked as bookkeepers, but the use rates were 78 per cent and 2.7 per cent, respectively. The least commonly used half of these 178 items had been used frequently or occasionally by less than 10 per cent of all Bookkeeping I respondents, and by less than 26 per cent of those Bookkeeping I respondents who had worked as bookkeepers.

Five items were among the ten most frequently used items for all Bookkeeping I respondents and for those Bookkeeping I respondents who had worked as bookkeepers. Those items were: 50--receipts; 194--adding machine, listing; 54--purchases order and/or invoice; 52--sales invoice and/or sales order; 51--sales slips (charge or cash).

Nine items were among the ten least commonly used items by both Bookkeeping I groups: 191--computed distribution of profit or loss for a partnership; 100--entries involving goodwill; 145--franchise tax return form; 190--calculated rate of return on investment; 144--corporation income tax return form; 188--determined current ratio; 182--used graphs as an aid in interpreting financial reports; 159--discounted own or business' note payable; 98--entries involving issuance, sale, or purchase of common or preferred stock.

As with the All Respondents group, many of the items which were not included in the syllabus had been used frequently or occasionally by a greater number of students than had many of the syllabus items.



Bookkeeping II Students

The "pure" Bookkeeping II group in this study consisted of 564 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the school year 1960-61. Forty-three per cent of these students had studied in New York City schools, 19 per cent in Large City schools, 33 per cent in Small City-Suburban schools, and six per cent in Rural schools.

Eight-six per cent of the group were female and 14 per cent were male.

Nearly 98 per cent of the group had graduated from high school or had received equivalency diplomas. Over 82 per cent had been out of high school for four or five years and thus had had four or more years of opportunity to use their bookkeeping skills and knowledges.

Of this Bookkeeping II group, approximately 34 per cent had worked in jobs which they considered to be bookkeeping jobs as defined in the questionnaire. About 23 per cent of the whole group had worked as bookkeepers for one year or more. Approximately 10 per cent had worked as part-time bookkeepers; about 28 per cent had held full-time bookkeeping jobs. Nearly 18 per cent had worked in service businesses, the most frequent employment category, and nearly eight per cent in manufacturing businesses, the least frequent category.

Concerning other office-store uses of bookkeeping, about 18 per cent reported that they had worked as bookkeepers and had also used their bookkeeping skills in non-bookkeeping office-store jobs; about 25 per cent had never worked as bookkeepers but had used their bookkeeping skills in non-bookkeeping office-store jobs. Thus, about 43 per cent of Bookkeeping II respondents had used their bookkeeping in non-bookkeeping, office-store jobs.



Altogether, almost 58 per cent of Bookkeeping II respondents had used their bookkeeping skills and knowledges in office-store work for some period of time since leaving high school.

The high school graduation-non-graduation status of Bookkeeping II students was similar to that of "All Respondents" and "Bookkeeping I Students."

The data of the bookkeeping work experience of Bookkeeping II students, sub-divided according to sex, were quite similar to the data for Bookkeeping I students. Those data indicate a higher percentage of females than males having worked as bookkeepers, and for longer periods of time.

"Adding machine, listing," the most commonly used item by all Book-keeping II respondents and by all Bookkeeping II respondents who had worked as bookkeepers, had been used by 54.8 per cent and 83.2 per cent of those groups, respectively. The least frequently used item, "franchise tax return form," had been used by 2.1 per cent of all respondents and 3.7 per cent of those who had worked as bookkeepers. The least frequently used half of the items had been used frequently or occasionally by less than 13 per cent of all respondents, and by less than 30 per cent of these who had worked as bookkeepers.

Seven items were among the ten most frequently used items by both groups of Bookkeeping II respondents: 194--adding machine, listing; 54--purchases order and/or invoice; 50--receipts; 52--sales invoice and/or sales order; 48--petty cash vouchers; 58--payroll envelopes or checks 53--credit or debit memorandum.

Ten items were least commonly used by both groups: 145--franchise tax return form; 188--determined current ratio; 99--entries recording payment of dividends; 98--entries concerning issuance, sale, or purchase of stock;



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182--used graphs in interpreting financial reports; 190--calculated rate of return/on investment; 101--entries involving goodwill; 100--entries involving bond issues; 144--preparing corporation income tax return; 191--computed distribution of partnership profit or loss.

Many Bookkeeping II students had used numerous items not in the present syllabus with greater frequency than they had used items that are in the syllabus.



CHAPTER III

USES OF BOOKKEEPING IN PERSONAL LIFE

One of the major purposes of this study was to obtain information in answer to the broad question: To what extent and in what ways have former high school bookkeeping students used their bookkeeping skills and knowledge in their post-high school personal life. In the context of this study, personal uses of bookkeeping included uses such as additional education, treasurer of an organization, home use, or jobs which were not considered office or store jobs.

For reporting purposes, this broad question has been divided into the following two subordinate questions:

- A. What post-high school education had been completed, and what use had been made of bookkeeping in that post-high school education?
- B. With what frequency had former bookkeeping students used certain bookkeeping skills and knowledges in personal life?

Each of those two questions is used as a section heading of this chapter; pertinent data in answer to the questions are presented in tables, and the more significant data from each of the tables are discussed. A summary of the major findings is presented at the end of the chapter.

Section A

WHAT POST-HIGH SCHOOL EDUCATION HAD BEEN COMPLETED, AND WHAT USE HAD BEEN MADE OF BOOKKEEPING IN THAT POST-HIGH SCHOOL EDUCATION?

The following explanations are important to a clear understanding of the data that are tabulated and discussed in this section of the report:



- 1. The "Bookkeeping I" sub-group of all respondents in this section of the report consists of 980 students who had completed high school Bookkeeping I as their highest level of high school bookkeeping, and who may or may not have completed some post-high school bookkeeping. The "Bookkeeping II" sub-group consists of 881 students who had completed Bookkeeping II as their highest level of high school bookkeeping, and who may or may not have completed some post-high school bookkeeping. These Bookkeeping I and Bookkeeping II groups are different from the "pure" bookkeeping groups that were analyzed in Chapter II; those "pure" groups, by definition, had no post-high school bookkeeping.
- 2. "On-the-job training," while not commonly viewed as being formal education, was considered to be of interest in this study and was included on the questionnaire as a type of post-high school education. Though not defined as such, on-the-job training was considered to be formally organized training provided by the employer on the job and aimed at the performance of a specific job. As reported and commented on in this section of the report, many respondents may have reported much or all of their on-the-job experience as on-the-job training.
- 3. A single respondent who had some post-high school education may have had one, or several, of five types of post-high school education: on-the-job training, private business school, two-year college, four-year college, and graduate study. In the tabulations, a single respondent may be counted in more than one category. The possible combinations of these types of education were considered to be too numerous and not of sufficient significance to justify separate tabulations.
- 4. The questionnaire used in this study was designed to show how much of five types of education had been completed, how much post-high school bookkeeping had been completed, and whether or not knowledge of bookkeeping had been useful in post-high school non-bookkeeping study. The questionnaire was not designed to show how much bookkeeping had been studied in a particular type of education, nor was it designed to show the type of institution in which bookkeeping skills had been useful in non-bookkeeping education. Some reasonable inferences, however, can be drawn concerning such relationships.
- 5. Only 39 per cent of all respondents had been out of high school for years enough to become normally eligible for graduate study, and only 85 per cent had been out of high school long enough to have completed four years of college. It is quite possible, therefore, that, given time enough, a greater number of respondents would have completed four-year college and graduate study.



Type and Amount of Post-High School Education

Of all 2,064 respondents in this study, 1662 or 80.5 per cent had had some kind of education after high school; 19.5 per cent had no education beyond high school. The data for the Bookkeeping I and Bookkeeping II groups were similar: 78.4 per cent of Bookkeeping I students and 83.3 per cent of Bookkeeping II students had some kind of post-high school education.

On-the-job training was the most common type of post-high school education for all three groups of respondents. Of the All Respondents group, 1386 individuals or 67.2 per cent had had on-the-job training. Of these, 896 respondents or 43.5 per cent of all respondents had on-the-job training as their only kind of post-high school education. Of the Book-keeping I group, 577 individuals or 63.4 per cent of the group had on-the-job training; 368 respondents or 40.4 per cent had OJT as their only post-high school education. Of the Bookkeeping II group, 623 individuals or 70.7 per cent had on-the-job training; 399 respondents or 38.5 per cent had OJT as their only post-high school education. As has been previously noted, many respondents probably tended to view all experience on the job as on-the-job training.

About 37 per cent of all respondents (765 of 2,064) had had some formal post-high school education in private business schools, two-year colleges, four-year colleges, or graduate schools. Nearly three-quarters of these students also had CJT. Data for the Bookkeeping I and Bookkeeping II groups were comparable.

More detailed information about the types and amounts of post-high school education of the three groups of respondents are shown in Table 192,



Table 192A: TYPE AND AMOUNT OF POST HIGH SCHOOL EDUCATION; ALL RESPONDENTS

Type of				AMOU	AMOUNT OF POS	POST_HIGH SCHOOL EDUCATION	HOOL ED	UCATIC				
Post High School Education					A11 Re	Respondents (2064)*	(4)02)			·		
	Hone	·	Some		Less Then 6 Honths		5 Forths to Under	9	1 Year to 2 Years		2 Tear	·
	No.	*	No.	×	No.	*	No.	*	No.	*	No.	×
All Types	402	19.5	1668 80.5	80.5		•		•	•	ı	•	٠
On-The-Job Training**	678	32.8	1386 67.2	67.2	794	22.4	622	11.1	141	6.8	55	8.8
Private Basiness School	1787	86.6	zn	277 13.4	đ	9*4	106	5.2	52	2.8	18	80.
Tro-Year College	1779	86.2	285	285 13.8	37	1.8	%	2.7	*3	3.1	128	6.2
Four-Year College (Undergraduate)	1765	85.5	562	299 14.5	%	1.3	9 ‡	2.2	k3	2.1	184	8.9
College (Graduate)***	2001	96.9	63	65, 3.1	9	.3	15	.7	14	2.	92	1.4

*Rates per cent in columns below based on number of respondents in this group.

**Amounts of on-the-job training suggest that many respondents may have considered work on the job to be

"On-The-job" Training.

***The number of respondents reporting one or more years of graduate study excels the probable number who would have had time enough since leaving high school to have completed that study.

have had time enough since leaving high school to have completed that study.

TYPE AND AMOUNT OF POST HIGH SCHOOL EDUCATION; BOOKKEEPING I RESPONDENTS AND BOOKKEEPING II RESPONDENTS Table 192B:

							A	COUNT	OF F	-LSO	HIGH	SCHO	AMOUNT OF POST-HIGH SCHOOL EDUCATION	CATI	S									
Twoe of Post		Hig	h Scł	1001	Booki	teepi	ng I	High School Bookkeeping I Respondents (910)*	onder	its (910)*			iigh	Scho	31 Bo	okkee	ping	11 1	High School Bookkeeping II Respondents (881)*	ident	s (8	*(15	
High School					Less	80	9	Mos.	1 X	2	2 Ye	Years				-	Less	8	6 Mos.	8:	1 Year	2	2 Ye	Years
Education	None	2	Some	Q	Then 6 Mos.	п. 8	To Under	To	To Under	e o	And More	75 B	None	2	Some	9	Then 6 Mos.	<u>.</u>	To Under		To Under		And	<u> </u>
							1 1	1 Year	2 Years	ars									1 Year		2 Years	ars		
	No.	8	No.	8	No.	8	No.	8	No.	8	Жo.	8	No.	B	Ko.	B	No.	8	No.	8	0	8	S S	8
All Types	161	21.6	713	4.87		1	·	•	•	•	•	•	147	147 16.7734		83.3	•	•	ı	•	ı	•	•	•
On-The-Job Training**	333	36.6	577	63.4 177		19.5	108	108	Z,	8.7	221	24.3	858	29.3523		70.7	215 24.4		95	10.8 5	8 <u>8</u>	6.6 255 28.9	:55 2	6.8
Private Business School	792	792 87.0 118 13.0	118	13.0	33	3.6	μ3	4.7	33	3.6	6	1.0	764 7	764 86.7	117	13.3	145	5.1	84	5.4	18	2.0	9	.7
Iwo-Year College	7775	775 85.2	135	14.8	18	2.0	23	2.5	35	3.8	59	6.5	192	₹.98	120	13.6	71	1.4	56	3.0	23	5.6	59	6.7
Four-Year College (Undergraduate)	778	778 85.5	132	132 14.5	7	8.	17	1.9	7	ω.	101	11.1	拉	448 447		137 156	16	1.8	ร	4.	28	3.2	22	8.2
College (Graduate)***	879	879 96.6	31	3.4	1	.1	7	8.	6	1.0	14	1.5	8%	96.7 29		3.3	9	2.	ω	6.	8	ů.	2	7.1

##Amounts of on-the-job training suggest that many respondents may have considered work on the job to be "On-The-Job" *Rates per cent in columns below based on number of respondents in this group. Training.

respondents reporting one or more years of graduate study exceeds the probable number who would have had time enough since leaving high school to have completed that study. ***The number of

- p. 241. The more significant of those data are the following:
 - 1. On-the-job training was reported by 63 per cent to 70 per cent of all three groups and, for each group, two years or more was the most common amount of experience. It seems unlikely that so much on-the-job training would have been experienced by so many respondents.
 - 2. From 13 per cent to 16 per cent of all three groups had studied at a private business school, two-year college, or four-year college. Six months to a year of study at the private business school was most common; two years or more of study in a two-year college, or in a four-year college, were most common.
 - 3. Graduate study, reported by about 3 per cent of each group, with two or more years as most common, suggests misinterpretation of the questionnaire by the respondents. The earliest high school graduation date for a respondent in this study was probably January or June, 1961. Questionnaires were completed in May-June, 1966. The intervening five years would not normally provide for completion of an undergraduate program and two years of graduate study. Conceivably, however, the number of students completing graduate study might be greater than reported if the same group were to be polled after they had had time to complete their study.

Uses of Bookkeeping in Post-High School Education

Detailed information concerning uses of bookkeeping in post-high school education are presented in Table 193, p. 244. The more significant data of that table are the following:

- A. Nearly 47 per cent of all respondents, 48 per cent of Bookkeeping I respondents, and about 47 per cent of Bookkeeping II respondents, had some post-high school education but had not studied bookkeeping at the post-high school level. About 34 per cent of all respondents, 31 per cent of Bookkeeping I respondents, and 36 per cent of Bookkeeping II respondents had post-high school education and had studied some bookkeeping at the post-high school level.
- B. As previously stated, the data concerning respondents who had studied post-high school bookkeeping can not be inter-related to show how many studied how much bookkeeping in a particular type of education. Those data do reveal, however, that about 23 to 28 per cent of each of the three respondent groups had studied post-high school bookkeeping and had on-the-job training, and that 7 to 10 per cent of each of the three respondent groups had studied post-high school bookkeeping and had private business school, two-year, or four-year college education. These data then, serve to indicate the maximum number of respondents who may have studied bookkeeping in each of those kinds of post-high school education.



Table 193A: POST_HIGH SCHOOL USES OF BOOKKERPING IN EDUCATION; ALL RESPONDENTS

			POST.	POST-RICH SCH	SCHOOL EDUC	EDUCATION		
			A	Re	rpondents (2064	(49		
	No Post	ي ي		Son	• Post-High Education	Lgh School		
	High :	High School	Total	T.	No Bookkeentn	o	Bookkeentr	othe
	No.	*	Ĭ.	*	™	*	Ko.	>
Furber of Respondents	704	19.5	1662	80.5	696	6.94	693	33.6
Type of Post-High School Education:								
On-The-Job Training	678	32.8	1386	67.2	853	42.3	533	25.8
Private Basiness School	1787	86.6	77.7	13.4	119	5.8	158	2.7
Twe-Year College	1779	·	582	13.8	26	2.4	193	4.6
Four-faer Callege	1765	85.5	Siz	14.5	129	6.3	2.5	8.2
College (Graduate)	2001	6~96	63	3.1	25	1.2	38	1.8
Amount of Post-High School Rockkeeping Study:**								
Less Than 6 Forths	•	•	•	•			201	29.0
6 Months to Under 1 Year	•	•	•	•	•	•	41	25.5
1 Year to Under 2 Years	•	•	•	٠	•	•	139	1.02
2 Tears or More	•	8	•	•	•	•	126	25.4
Used Bookkeuping in Post-High School Mon-Bookkeeping Study:**	•	•	11.67	70.2	643	64.5	425	25.6

*Rates per cent based on number of All Respondents, bookkeeping I Respondents, or Bookkeeping II Respondents. A respondent may have had more than one type of education. **Rates per cent based on number of respondents in the category as indicated at top of column.

POST. HIGH SCHOOL USES OF BOOKKEEPING IN EDUCATION; BOOKKEEPING I RESPONDENTS AND BOOKKEEPING II RESPONDENTS Table 193Bs

ERIC Full Text Provided by ERIC

						POS	POST_HIGH SCHOOL EDUCATION	SCHO	OC EDU	CATIO						
		Book	Seen's	Rookkeeping I Respondents	spoorde	onts (9) (01/			Bookk	Bookkeepine	II R.	paoal	nts (88)	381)	
	No	4	₹ 8	Some P.	ost-High Education	Sch	loc		No Post		Š	Some Po	Post-Kigh Education	h Sehool on	ol	
	High School	chool			Š			"	Hgh School	hool			9			
	Education	t ton	Total		Bookkeepfre		Sockeen For	1	No. \$	5	Tota No.	~	Hookkeen	T	100c	S S
Funber of Regiondents	1 . 1	21.6		78.4	-	17.7	279	30.7	12	16.7	\$	83.3	417	47.4	317	35.9
Type, o. Post-High School																
On-The-Nob Training	333	36.6	225	63.4	365	1004	212	3.3	258	29.3	623	7.07	379	43.0	244	27.7
Private Business School	262		311	13.0	53	5.8	65	7.1	75%	86.7	117	13.3	15	5.8	99	7.5
In-Year College	77.5	85.2	135	14.8	50	5.5	85	9.3	761	4.08	120	13,6	3	3.9	85	9.6
Pour-Iger College	8/2	85.5	132	14.5	u	7.8	61	6.7T	14th	4.48	137	15.5	848	5.4	89	10.1
College (Graduate)	879	9°96	31	3.4	191	2,1	12	1.3	858	12.96	59	3.3	9	.7	53	2.00
Amount of Post-High School Routheandar Students																
Less Than 6 Months	•					,	ಶ	30.1							89	28.1
6 Months to Under 1 Year	8	8	0	•	,		12	26.2	1	•	•	•	•	•	62	24.9
1 Year to Under 2 Years		8	G		•	•	65	23.3	•	•	•	•	•	•	25	18.0
2 Years or More	•	•	•		•	•	22	1.02		•			•	•	2%	29.0
Used Bookkeeping in Post-High Sebool Mon-Bookkeeping Study:**	-	-	1493	1.69	887	4.99	205	23.8	•	•	506	68.8	266	63.8	240	75.7
		ŀ							6	:	•					

ased on number of All Respondents, Bookkeeping I Respondents, or Bookkeeping II Respondents. have had more than one type of education. ased on number of respondents in the category as indicated at top of column. *Rates per cent be A respondent may **Rates per cent be

- C. In terms of amount of post-high school bookkeeping study, respondents in each of the three major groups (All Respondents, Bookkeeping I Respondents, Bookkeeping II Respondents) were rather evenly distributed. In each of the groups, slightly more than half had studied bookkeeping for less than a year beyond high school; slightly less than half had studied bookkeeping for a year and more.
- D. About 70 per cent of students who had some kind of education beyond high school reported that bookkeeping had been useful to them in their non-bookkeeping education. About 64 to 66 per cent of students who had not studied bookkeeping beyond high school reported that their bookkeeping had been useful in their post-high school education. About 74 to 76 per cent of those students who had studied post-high school bookkeeping reported that their knowledge of bookkeeping had been useful in non-bookkeeping post-high school education.

Post-High School Education and Type of High School Attended

Inter-relationships of post-high school education and type of high school in which the student had studied are shown in Table 194, p. 247.

The more significant data of that table are as follows:

- A. Markedly fewer students from Rural schools (53 per cent) had posthigh school on-the-job training than had students from New York, Large City, and Small City--Suburban schools (67 - 73 per cent).
- B. Students from Large City schools (20.4 per cent) led in attendance at private business schools, over students from New York (10.8 per cent), Small City--Suburban (12.3 per cent), and Rural (11.6 per cent).
- C. Rural school students, with 19.8 per cent attending two-year colleges, were well above the average for all respondents of 13.8 per cent. Small City--Suburban students ranked second with 15.3 per cent attending two-year colleges.
- D. New York City students led in four-year college attendance, with 20.4 per cent; this figure was well above the average of 14.5 per cent for all respondents.
- E. Large City students led all other groups in having studied post-high school bookkeeping. Nearly 41 per cent of those students had some post-high school study of bookkeeping, against 36.6 per cent of Rural School, 32.8 per cent of Small City-Suburban, and 29.4 per cent of New York City respondents. Groups were rather evenly divided in the amount of time devoted to bookkeeping study beyond high school.
- F. New York City students had made less use of bookkeeping in non-bookkeeping education than had other students.



Table 1941 POST-RICH SCHOOL EDUCATION AND TYPE OF HIGH SCHOOLS

					E OF HUGH	SCHOOL				
Post-Mark School Education			M Si				ATO STA			
	A11 Respondents	lente	ප පු	Caty	School		School	den St	Meral Schools	
Subsect of Respondents	790%		9	90%	9234		77		172	
Per Cent of All Remondents (206%)	1006		33,	35	9'02		37.		8.3	
	No.	95	No.	*	Ko.	**	Ko.	95	No.	S
Type of Post-High School	•									
On-The Job Training	1386	67.2	163	9.99	330	72.8	522	67.7	8	52.9
A	277	13.4	7.5	3001	28	1402	95	12.3	20	379
Collera	285	13.3	23	11.4	\$3	12.7	118	15.3	*	19.6
1 5	662	14.5	142	20.4	64	11.5	22	11.8	72	3.5
	63	3.1	22	3.2	30	2.5	2	3.2	9	3.5
13										
-Eigh School Bookkes	693	33.6	204	₹62	173	9.04	253	32.8	63	36.6
No Post-Migh School Bookkesping Study	1371	**99	164	20.6	253	4*65	518	67.2	109	63.4
securit of Post-Migh School Book-										
mentine Stady	3		22	7 8	5	19.6	X	•	63	6.0
Charles to Section 3 Lane		2.3	13		2	10.8	100	15.5	•	11.0
to lader 2 lear	13	6.3	4	5.5	*	8.6	25.	9.79		6.4
or tone	3.2%	6.55	3.0	2.8	1	206	99	. 67		TAR A
					•					
Used Bookkesping Enouledge and br	1911	\$6.5	359	52.2	192	62.0	1441	57.2	363	59.9
per sent in th	18	bessed or	the rank	ber of re-	į	Included	at the l	sed of ti	he vertice	il colum.

have had more than one type of Post-Migh School Education.

Post-High School Education and Sex of Respondents

Some data concerning the inter-relationships of post-high school education and the sex of respondents, for the All Respondents group, are presented in Table 195, p. 249.

As shown in that table, the rates per cent of nules and females who had had on-the-job training and private business school education were comparable. The rates per cent for males who had studied at the two-year college, four-year college, and graduate levels were about double the rates per cent for females. The rate per cent for males in post-high school bookkeeping study was also approximately louble the rate for females. It can not be concluded positively that proportionally more males than females study bookkeeping at the two-year and four-year college levels, but such an inference might be reasonable.

Section B

WITH WHAT FREQUENCY HAD FORMER BOOKKEEPING STUDENTS USED CERTAIN BOOKKEEPING SKILLS AND KNOWLEDGES IN PERSONAL LIFE?

One of the major goals of this study was to determine the frequency with which former bookkeeping students had used certain bookkeeping skills and knowledges in post-high school business activities. On three pages of a four-page questionnaire, respondents were asked to indicate the frequency of their personal use of 178 specific items by checking columns to indicate "frequently," "occasionally," "never," or "no answer." The limits of those terms were subject to interpretation by the individual respondent.

Data obtained from responses to that portion of the questionnaire are presented in Tables 196 through 374 of this report. Each table presents



TABLE 105. POST-HIGH SCHOOL EDUCATION AND SEX OF STUDENT:	F STUDI		ALL RESPONDENTS	ENTS
	MAIR (451)	(TSH)	FEWALE	FEMALE (1613)
Type of Post-High School Education	No.	*02	No.	*02
Om-the-Tob Training	286	63.4	11.04	4.89
Drivate Business School	19	13.5	216	13.4
Two-Veer College	121	8*92	164	10.1
Emir_Vear College	140	31.0	159	6.6
College Graduate	27	0.9	35	2,1
Amount of Post-High School Bookkeeping Study:				
	248	55.0	844	27.8
None	203	45.1	1165	72.2
	,			

*Rates per cent based on number of respondents indicated at head of column.

response data to a single questionnaire item for the major groups of "pure" Bookkeeping I students, "pure" Bookkeeping II students, and all respondents. Complete sub-group tabulations are also presented for four classes of schools: New York City, Large City, Small City-Suburban, and Rural.

each of the main groups and sub-groups is indicated in each table; otherwise, data are reported as rates per cent of the base group. This method of reporting was deemed to be sufficiently accurate and informative for the purposes of this report. It should be noted that the number of respondents in several of the sub-groups is small and that undue importance, therefore, should not be attached to small differences in rates per cent.

Within each table the "frequently" and "occasionally" responses are reported separately; they are also summed and reported as "frequently" and "occasionally combined." The combined figure is probably more significant than either component figure in that it represents a relatively sharp distinction from the "never" response, whereas the distinction between "frequently" and "occasionally" may not be so sharp.

In preparing this report, it was assumed that the syllabus revision committee would study and discuss these tables at great length; detailed analysis or summary of these data, therefore, was not undertaken. A partial summary of certain of these data is presented, however, at the end of this section in six tables (Tables 374 through 376) which show the rank of the items when arranged in descending order according to the rate per cent of respondents who had used the item frequently or occasionally, combined. The frequency with which these items had been used in personal life and in business life is also compared graphically in Figure 1, pp. 432 through 450.





	Tewara oN	Ar	6.		2	9	7.	7
€2	Иечет	8	1.9		11.5	11.3	16.6	18.0
Respondents	Frequently and Occasionally Combined	8	79.2		80.7	8.2	75.9	80.8
	Occasionally	8	53.2	-	54.2	22.6	52.0	1.95
A11	Frequently	*	26.0		26.5	29.6	23.9	24.4
	Number of Respondents	No.	1902		695	1426	777	172
	YewenA ol	8	6.9		5.8	7.6	9.2	0.0
ents	Never	8	14.0		13.2	7.17	15.6	18.8
I Students	Frequently and Occasionally Combined	8	79.0		81.0	81.0	75.1	81.3
ping II	Occasionally	8	51.2		55.4	49.5	148.6	10.6
Bookkeep1n	Frequently	×	27.8		25.6	31.4	26.5	9.04
Д	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	7.1		11.7	9.0	6.2	1.3
Students	Never	8	14.3		9.0	9.0	17.0	18.7
н	Frequently and Occasionally Combined	8	78.6		79.3	82.0	76.8	80.0
dookkeeping	Occasionally	8	53.9		52.3	53.3	53.6	58.7
Bookk	Frequently	8	24.7		27.0	28.7	23.2	21.3
	Strebnoqeeff to Tedmull	No.	631	المستحدد المستحد المستحد المستحد المستحد المستحد المستحدد المستحدد المستحدد المستحدد المستحدد المستحدد المستحد	111	122	323	23
able 196 :	requency of Per- onal Use of tem 35 :		. Total Group	e School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

251 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 197 :		Bookkeeping	Septing	I Stud	Students		B	Bookkeeptn	plng II	I Students	ents			A11		Respondents	8	
requency of Per- onal Use of tem 36:	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally Combined	Never	TewenA ou	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Neast	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Делет	YewenA ou
	No.	×	8	æ	R	*	No.	*	*	×	*	8	No.	*	×	×	*	*
Total Group	631	2,7	7.9	10.6	75.0	14.4	495	2.8	7.8	10.6	12.4	14.0	1902	4.1	9.6	14.0	7.6	14.
School Type															-			
a. Hew Tork City	Ħ	0.9	4.5	5.4	75.7	18.9	242	3.3	6.2	9.5	73.9	16.5	695	4.5	7.9	12.4	70.2	17.
b. Large City	122	2.5	5.7	8.2	73.0	18.9	105	1.0	9.5	10.5	76.2	13.3	924	3.3	6.6	13.1	7.1	15.
c. Small City Suburban	333	2,8	10.2	13.0	74.9	12.1	185	3.2	7.6	10.8	75.6	13.5	72	3.9	п.3	15.2	72.0	य
Birel	32	5.3	6.7	12.0	77.3	10.7	32	3.1	9	18.8	81.3	0.0	172	5.2	n.6	16.9	76.2	ن

252 porting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. Fer Auplicity in repails Combined, Mever, sub-group indicated

1 1	TewerA oN	*	नं		13.	थ	10.	5.	
8	Never	82	48.2	1	45.9	52.8	47.2	50.0	
Respondents	Occasionally and	8	n°04		41.0	35.2	41.9	2.44	
	Occasionally	82	34.8		35.7	30.3	35.5	39.5	
A11	Frequently	8	5.6		5.3	4.9	4.9	4.7	
	Number of Respondents	No.	1902		695	126	177	172	
	No Answer	8	11.7		11.6	15.2	4.11	3.1	
ents	Иеver	8	50.4		50.0	51.4	19.7	53.1	
I Students	Prequently and Occasionally and	*	37.9		38.4	33.3	38.9	43.8	
II Butd	Occasionally	8	33.2		32.6	30.5	33.5	43.8	
Bookkeepin	Frequently	8	4.8		5.8	2.9	5.4	0.0	
æ	Number of Respondents	No.	1995		242	105	185	32	
	No Answer	R	12.2		16.2	14.8	10.5	9.3	
Students	Делец	R	51.2		45.9	55.6	50.5	53.3	
H	Frequently and Occasionally Combined	8	36.6		37.8	28.7	39.0	37.3	
Bookkeeping	Occasionally	æ	29.8		36.0	20.5	31.0	30.7	
Bookk	Frequently	æ	6.8		1.8	8.2	8.0	6.7	
	stnebnoqeeA lo redmuM	No.	631		111	122	323	23	i
ble 198 :	requency of Pur- onal Use of Lem 37 : uk cashiers' checks and/or certified checks*		* Tetal Group	School Type	a. New Tork City	b. Large City		d. Bural	

253 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner cent are remained to the distance of the left of the column.



	-	Bookke	Bookkeeping	I Stu	Students			Bookkeepin	II guid	I Students	ents			LLIA	i .i	Respondents	စ္	
	Number of Respondents	Frequently	Occasionally	Occasionally and Frequently and	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Иеver	No Answer
No	°	82	8	8	8	88	No.	8	88	B	82	88	No.	88	8	80	25	*
9	631	1.0	8.1	9.0	75.8	15.2	1995	7.0	7.8	8.5	77.5	14.0	2064	1,3	9.8	11.0	74.6	1.41
			· · · · · · · · · · · · · · · · · · ·											person our springerson	-			
H	111	0.0	4.5	4.5	73.9	21.6	242	0.4	5.4	5.8	79.3	14.9	695	0.9	7.6	8.5	75.3	16.
li.	122	0.8	9.8	10.7	-	16.4	105	1.9	17.11	13.3	72° 4	14.3	924	1.9	12.2	14.1	72.1	13.
City 3	323	1.2	8.7	9.9	76.8	13.3	185	0.5	8.6	9.2	76.2	14.6	177	1.4	10.5	11.9	73.5	77
	75	1.3	8.0	9.3	78.7	12.0	32	0.0	9.4	9.4	87.5	3,1	172	9.0	9.3	6.6	82.6	7.4

254 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	YewenA ol	₩.	3.8		11.2	10.6	9.6	2.9
	Never .	R	50.2		43.9	53.5	53.8	51.2
Respondents	Frequently and Occasionally Combined	8	0.04		14.9	36.0	36.6	45.9
1	Occasionally	8	34°E	- Alle Alle Alle Alle Alle Alle Alle All	38.1	31.5	31.6	41.9
A11	⊾.e dneu¢j ∆	8	5.4		6.8	4.5	4.9	4.1
	Number of Respondents	No.	1902		695	1426	777	172
	Yewer oN	8	4.6		9.5	10.5	10.2	0.0
Students	Never	8	50.5		9 • 6†	58.1	1,6.3	56.3
II Stud	Frequently and Occasionally Combined	8	1°04		40.9	31.4	43.2	43.8
I 1	Occasionally	*	34°8		34.7	27.6	37.3	43.8
Bookkeept.ng	Erequently	8	5.3		6.2	3.8	5.9	0.0
	Number of Respondents	No.	795		242	105	185	. 32
	No Answer	8	9.5		13.5	11.5	ካ*8 .	5.3
Students	Neagl	8	55.0		37.8	58.2	58.5	٥٠.0
H	Frequently and Occasionally and	8	35.5		¹ 48.6	30.3	33.1	34.7
Bookkeeping	Occasionally	8	31.7		43.2	27.9	29.1	32.0
Bookk	Frequently	8	3.8		5.4	2.5	0*1	2.7
	Number of Respondents	No.	631		111	122	323	25
ble 200 :	requency of Per- onal Use of far 39:		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

255 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



able 201;		Bookk	Bookkeeping	H	Students		æ	Bookkeeping	II guid	I Students	ants			A11		Respondents		ļ
	Strebnoqsel lo redmuli	Frequently	Occasionally	Frequently and Occasionally and	Nevet	No Anawer	etnebnoqseff to redmul	Frequently	Occasionally	Frequently and Occasionally and	Never	Toward ol	Number of Respondents	Frequently	Occasionally	Occasionally and Fraqued	Мечет	No Answer
	No.	×	8	8	PE	82	No.	8	8	8	8	æ	No.	æ	B	R	AS	×
L. Total Group	631	1.0	12.0	13.0	74.3	12.7	1195	2.1	7.1	9.2	78.5	12.2	1902	2.5	12.0	14.5	72.8	12.7
2. School Type										•								
z. New York City	111	1.8	4.5	6.3	77.5	16.2	242	0.8	2.5	3.3	83.5	13.2	695	2.6	5.6	8.2	76.8	15.0
b. Large City	122	0.8	9.8	10.7	74.6	14.8	105	2.9	५. टा	15.2	70.5	14.3	1426	2.8	13.8	16.7	70°0	13.4
	323	0.6	13.9	14.6	73.7	11.8	185	3.2	9.5	12.4	75.6	11.9	727	1.9	15.2	17.1	70.8	12.1
d. Biral	75	1.3	18.7	20.0	72.0	8.0	32	3.1	12.5	15.6	ग-म8	0.0	172	3.5	19.2	22.7	72.7	4.7

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Fable 202;		Bookk	Bookkeeping	H	Students		,,,,	Bookkeepin	II guida		Students			A11		Respondents		
Frequency of Per- conal Use of Item 41 : Frade Acceptance*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Yewer ON	Strabonogeof to redmuN	Frequently	Occasionally	Frequently and Occasionally Combined	Never	TewarA oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иеver	Yewern of
	No.	×	æ	*	R	8	No.	8	8	88	8	æ	No.	æ	8	88	×	-
1. Total Group	631	0.2	2.2	4.2	74.5	23.1	564	٥٠٤	1.2	1.4	80.1	18.4	490Z	0.3	2.8	3.1	76.5	80.
2. School Type				Also Balandaya		•		,										
a. New York City	111	0.0	1.8	1.8	0 - 49	34.2	242	0.0	4.0	4.0	83.7	16.5	695	0.3	2.6	2.9	77.1	20.0
b. Large City	122	0.0	1.6	1.6	74.6	23.8	105	0.0	3.8	3.8	73.3	22.9	924	0.2	3.5	3.8	74.6	21.6
c. Small City Suburban	323	0.3	2.2	2.5	78.0	19.5	185	0.5	1.1	1.6	77.8	20.5	721	4.0	2.2	2.6	76.1	21.3
d. Bural	75	0.0	4.0	i 4.0	74.7	21.3	35	0.0	0.0	0.0	93.8	6.3	172	9.0	4.7	5.2	80.2	14.6
										ł			1	1				

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Yewena ou	×	15.3		3.41	12.6	15.5	56
90	Иечег	8	77.6		78.6	24.9	77.7	80.2
Respondents	Frequently and Oscasionally Combined	8	7.1		9.9	7.5	6.6	9.9
	Occasionally	8	9.9		6.3	7.0	6.5	7.6
A11	Frequently	8	4.0	randa e e e e e e e e e e e e e e e e e e e	0.3	0.5	0.1	2.3
	Number of Respondents	No.	17902		695	426	777	172
	YewenA oV	8	0.41		13.2	19.0	14.0	3.1
ents	Never	8	82.4		83.i	77.0	82.7	93.8
I Students	Frequently and Occasionally Combined	8	3.5		3.7	3.8	3.2	3.1
II guid	Occasionally	8	3.5		3.7	3.8	3.2	3.1
Bookkeepin	Frequently	8	0.0		0.0	0.0	0.0	0.0
-	Strabor of Respondents	No.	564		242	105	185	32
	No Answer	82	17.7		21,6	20.5	16.1	7.41
Students	Делец	8	77.5		75.7	77.0	78.0	78.7
	Frequently and Occasionally and	×	4.8		2.7	2.5	5.9	6.7
Bookkeeping	Occasionally	8	4.4		2.7	2.5	5.6	5.3
Bookk	Frequently	R	0.3		0.0	0.0	0.3	1.3
	Number of Respondents	No.	631		111	122	323	25
ble 203 :	requency of Per- onal Use of tem 42 : ill of Lading*		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

258 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Toward ol	~	11.6		12.9	12.7	11.7	3.5
	Лечег	×	73.7		74.5	72.5	72.0	80.8
Respondents	Frequently and Occasionally Combined	R	14.7		12.5	14.8	16.3	15.7
: 1	Occasionally	A	14.0		11.8	14.1	15.8	14.5
A11	Frequently	æ	0.7	ann an de en en en e le	0.7	0.7	0.5	1.2
	Number of Respondents	No.	2064		695	426	771	172
	No Answer	82	11.5		12.0	14.3	11.3	0.0
ents	Never	8	77.8		78.1	77.1	75.1	93.8
[Students	Frequently and Occasionally Combined	B	10.6		6.6	8.6	13.5	6.3
oing II	Occasionally	8	10.3		6.6	7.6	13.0	6.3
Bookkeeping	Frequently	8	ተ•0		0.0	1.0	0.5	0.0
æ	Number of Respondents	No.	1795		242	105	185	32
	No Answer	8	11.4		17.1	13.1	10.5	4.0
Students	Иеver	R	75.4		73.0	76.2	0.47	82.7
I Stu	Frequently and Occasionally Combined	BE	13.2		9.9	10.7	15.2	13.3
Bookkeeping	Occasionally	88	12.4		9.0	9.8	14.6	12.0
Bookk	Frequently	R	0.8		6.0	0.8	0.6	1.3
	Number of Respondents	No.	631		111	122	323	33
- TOG - L	0 0		Total Groun	School Type	a. New York City	b. Large City	Small Subur	d. Rural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

			Bookk	Bookkeeping	I Stud	Students		Å	Bookkeepin	otne II	I Students	ents			A11		Respondents		
equency on all Use tem the supplication forms	Fequency of Per- onal Use of tem 44: Sank loan application form*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Иечег	No Answer	Strabonografic To TadmuN	Frequently		Frequently and Occasionally and	Лете	Yewer oN	Number of Respondents	Frequently		Prequently and Occasionally and	Never	Tewera on
		No.	8	82	8	8	8	No.	8	8	×	8	*	No.	×	8	R	N	~
· Tot	Total Group	631	1.6	35.5	37.1	52.6	10.3	195	1.6	31.6	33.2	56.2	10.6	17902	2.0	33.6	35.6	53.7	10.7
e Se	School Type				**************************************				*****					punda ra arrivebba eg					
ä	New York City	1111	0.0	22.5	22.5	61.3	16.2	242	1.2	2.2	22.3	6.99	10.7	695	1.2	2.6	22.7	9.49	12.7
مُ	Large City	122	4.1	27.0	31.1	56.6	12.3	105	3.8	32.4	36.2	₹55.4	4.11	426	3.8	33.1	36.9	52.3	10.8
•	Small City Suburban	323	0.3	39.6	39.9	50.8	9.3	185	0.5	41.6	42.2	16.0	11.9	22	7.7	41.6	43.1	46.3	10.6
de	Aural	75	5.3	50.7	56.0	41.3	2.7	32	3.1	50.7	53.1	46.9	0.0	172	3.5	47.7	51.2	45.9	2.9
														,					

260 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	×	13.9		15.8	12.9	14.0	7.6
, si	Never	8	60.2		62.2	57.3	59.1	64.0
Respondents	Frequently and Occasionally Combined	8	36.0		22.0	29.8	26.8	28.5
1 1	Occasionally	8	15.6		13.1	16.9	17.1	16.3
A11	Exedneutly.	8	10.3		8.9	12.9	9.7	12.2
	Number of Respondents	No.	2064		695	426	771	172
	TewerA oN	B	13.7		13.6	14.3	15.1	3.1
ents	Never	8	62.1		67.8	54.3	4.65	59.4
I Students	Frequently and Occasionally Combined	8	24.3		18.6	31.4	25.4	37.5
II guid	Occasionally	8	13.8		11.2	15.2	15.1	21.9
Bookkeeping	L. Ledneufja	8	10.5		7°h	16.2	10.3	15.6
	Number of Respondents	No.	1795		242	105	185	32
	Yewerh ol	8	13.9		18.9	13.1	13.3	10.7
Students	Иеver	8	63.1		59.5	68.0	61.6	66.7
H	Frequently and Occasionally Combined	8	23.0		21.6	18.9	25.1	22.7
Bookkeeping	Occasionally	8	13.6		10.8	7.4	16.7	14.7
Bookk	Frequently	8	4.6		10.8	11.5	8.4	8.0
	Number of Respondents	No.	631		111	122	323	75
able 206:	requency of Per- bonal Use of Item 45 : Cash register slips*		1. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

261 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



Bookkeeping II Students All Respondents	Occasionally Frequently and Never Number of Respondents Frequently and Occasionally Occasionally Mever Trequently Accasionally Occasionally Accasionally Occasionally Accasionally 8 8 No. 8 8 8 8	1.8 6.2 8.0 78.4 13.7 2064 3.2 8.5 11.8 74.9 13.1		2 4.5 5.8 79.3 14.9 695 2.2 8.1 10.2 73.7 16.	0.0 8.6 8.6 77.1 14.3 426 4.0 9.6 13.6 73.0 13.1	.2 5.9 9.2 76.7 14.0 m 3.4 7.7 11.0 76.3 12.º	ייב 15 און אינו פיצ ישר 10 יון און אינו פינו נ	
Bo	etnebnoqeeA lo TedmuM	No.	195		242	105	185	32
	No Answer	8	9 13.6		2 21.6	9 14.8	3 11.8	ν κ
Students	Never	æ	5 76.9		2 71.2	t 77.9	9 78.3	7 77 3
	Frequently and Occasionally Combined	BE	9.5		3 7.2	1°2 8	6.6	7 11 7
Bookkeeping	Occasionally	8	5.9		6.3	3.3	5.9	0 0
Book	Frequently	R	3.6		0.9	4.1	0*17	7
	Number of Respondents	No.	631		111	122	323	à
able 207:	requency of Per- onal Use of Lem 46 : Daily Cash Report*		1. Total Group	2. School Type	a. New York City	b. Large City	Small C Suburba	

262 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TewerA off	×	.5 8.5		2 9.6	0 8.	0 8.c	4 3.5
t s	Делец	×	27.		34.	27.	24.0	ħ°21
Respondents	Frequently and Occasionally Combined	R	64.1		56.1	64.3	68.0	1.67
All Res	Occasionally	8	15.7		17.7	15.3	13.9	16.9
¥	Frequently	8	ካ •8ካ		38.4	1.64	54.1	62.2
	Number of Respondents	No.	7902		695	924	777	172
	No Answer	8	8.2		9.1	9.5	7.5	0.0
Students	Neagl	8	30.1		37.6	25.7	23.2	28.1
II Stud	Frequently and Occasionally and	8	61.7		53.3	8.49	69.2	7.9
	Occasionally	8	17.0		19.0	19.1	14.0	12.5
Bookkeepin	Frequently	88	7.44		34.3	45.7	55.1	4.65
	Number of Respondents	No.	795		24/2	105	185	32
	No Answer	8	8.9		12.6	10.7	7.4	6.7
Students	Neast	8	31.2		4°14	32.0	29.7	21.3
H	Frequently and Occasionally Combined	*	59.9		45.9	57.4	62.8	72.0
Bookkeeping	Occasionally	*	13.9		16.2	13.9	12.7	16.0
Bookk	Frequently	×	46.0		29.7	43.4	50.2	56.0
	Number of Respondents	No.	631		111	122	323	75
ble 208 :	requency of Per- onal Use of tem 47 : heckbook*		• Total Group	• School Type	a. New York City	b. Large City	o. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or Sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

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Table 209 :		Bookke	Bookkeeping	I Stud	Students			Bookkeeping	II guide	I Students	ents			V11	1 .1	Respondents	•	
requency of Per- bonal Use of Item 48: etty cash vouthers	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally and	Мечет	No Answer	Synebnoqee% to Tedmuk	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Tewarh of
	No.	R	R	*	86	8	No.	8	8	82	8	82	No.	*	8	88	8	*
1. Total Group	631	7.2	3.2	5.5	82.7	11.7	1195	9*1	4.1	5.7	81.6	12.8	17902	5.6	5.8	8 4	78.8	12.5
2. School Type																		
a. New York City	Ħ	1.8	1.8	3.6	78.4	18.0	242	1.7	2.9	4.5	81.8	13.6	695	2.2	5.3	7.5	76.8	15.7
b. Large City	122	4.9	4-1	9.0	77.9	13.1	105	1.9	6.7	8.6	77.7	24.3	355	0.4	9.9	10.6	76.1	13.4
o. Small City Suburban	323	1.5	2.5	4.0	85.4	10.5	185	1.1	4.9	5.9	81.0	13.0	22	2.1	5.7	7.8	80.3	11.9
d. Rural	75	2.7	6.7	9.3	85.3	5.3	32	3.1	0.0	3.1	96.9	0.0	172	2.9	6.4	9.3	86.61	4.1

Tor simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



Table 210:		Bookk	Bookkeeping	H	Students			Bookkeepin	II guldi	I Students	ents			A11		Respondents	9	
Frequency of Person: Tse of Item 49 : Cash refund slip*	Strebrogsel. To redmuli	Frequently	Occasionally	Occasionally and	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neast	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
·	No.	8	82	8	8	*	No.	R	*	×	82	8	No.	*	×	82	×	×
1. Total Group	631	2.7	27.6	30.3	57.7	12.0	1795	3.0	27.7	30.7	58.5	10.8	1902	3.5	28.2	31.8	57.0	11.
2. School Type																		
a. New York City	111	1.8	25.2	27.0	55.0	18.0	242	2.1	27.3	29.3	59.1	11.6	695	3.3	26.6	29.9	57.1	12.
b. Large City	122	0.8	29.5	30.3	57.4	12.3	105	3.8	31.4	35.2	53.3	11.4	924	2.8	31.7	34.5	54.2	
c. Small City Suburban	323	3.4	4.62	32.8	57.0	10.2	185	4.3	25.4	29.7	58.9	11.3	727	3.6	28.8	32.4	56.8	10.
d. Biral	75	4.0	20.0	24.0	65.3	10.7	32	0.0	31.3	31.3	68.8	0.0	172	5.8	23.8	29.7	0.49	9

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 211 :		Bookk	Bookkeeping	H	Students			Bookkeeping	II autos	•	Students			43.4				
requency of Per- onal Use of tem 50 : Receipts*	strabrogsen to redmin	Frequently	Occasionally	Frequently and Occasionally Compined	Never	No Answer	strebrogsea to redmul	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	T[[cdcfe6c6]]	Frequently and Occasionally Combined	Never	ido Answer
	No.	×	×	8	80	8	No.	×	8	×	8	*	No.	×	×	8	80	8
Total Group	631	25.5	26.0	51.5	35.8	12.7	1795	24.6	9•मट	49.3	37.6	13.1	2064	26.5	26.8	53.2	34.1	12.6
School Type						~												
a. New York City	H	10.8	26.1	36.9	47.4	9.12	24/2	15.3	27.3	42.6	42.6	14.9	695	19.1	25.2	₩.	39.3	16.4
b. Large City	122	19.7	27.9	47.5	36.9	15.6	105	30.5	5	4.0		15.4	1426	29.6	29.8	59.4	28.4	12.5
c. Small City Suburban	323	32.8	23.2	56.0	34.1	9.9	185	31.4	18.9	50.3		13.5	777	30.7	25.7	4.95	32.4	3.H
d. Bural	75	25.3	34.7	60.0	33.3	6.7	32	37.5	18.8	56.3	43.8	0.0	172		30.8	59.9	0 th	
									İ	ı			ł	ł				

266 for simplicity in reporting, the mumber of respondents using the item Frequently, Occasionally, Frequently and Occasion-Illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or The group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Yewera ov	W	11.1		12.1	13.1	η.α	7.6
6	Never	82	33.8		34.0	28.6	34.8	41.3
Respondents	Frequently and Occasionally Combined	×	54.6		53.7	58.0	54.2	51.2
	Occasionally	8	25.9		25.3	27.0	25.6	26.7
A11	Frequently	8	28.7		28.3	31.0	28.7	24.4
	Number of Respondents	No.	4902		695	426	727	2/1
	Tewera on	8	13.0		8.7	14.3	12.4	0.0
Students	Never	8	36.0		37.6	29.5	36.7	9.04
II Stud	Frequently and Occasionally Combined	8	53.0		52.5	56.2	50.8	1.65
	Occasionally	*	23.0		23.5	27.6	20.0	21.9
Bookkeeping	Frequently	8	30.0		28.9	28.8	30.8	37.5
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	12.7		16.2	13.9	10.8	13.3
Students	Never	8	38.5		42.3	34.4	38.h	10.0
н	Fremisntly and Occasionally Combined	88	48.8	,	4.14	51.6	50.8	146.7
Bookkeeping	Occastonally	×	24.1		18.0	29.5	22.9	28.7
Booki	Frequently	×	2h.7		23.4	22.1	27.9	17.3
	Mumber of Respondents	No.	631		H	122	323	75
ble 212 :	requency of Per- onal Use of see 51 : les slips (charge or cash)*		Total Group	School Type	a. New York City	b. Large City	o. Small City Suburban	d. Biral

267 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is extressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	No Answer	8	12.		15.	12.	12.	4
8	Иечег	8	9.09		60.7	55.9	61.6	6.99
Respondents	Frequently and Occasionally Combined	8	26.6		24.3	33.2	25.9	
1 .1	Occasionally	82	20.5		17.7	23.5	21.1	21.5
VII	Frequently	8	6.2		6.5	7.7	4.8	7.0
	strebrogsea to redmun	No.	17902		695	924	2	172
	No Answer	82	12.9		14.9	13.3	12.4	0.0
Students	Лечег	8	66.5		6.99	62.9	62.9	78.1
II Stud	Frequently and Occasionally Combined	82	20.6		18.2	23.8	9 . 2	21.9
8	Occasionally.	8	17.0		14.0	17.1	20.0	21.9
Bookkeept	Fraduently	8	3.5		4.1	6.7	1.6	0.0
(H)	strebrogsea to redmik!	No.	195		242	105	185	. 32
	Toward on	82	12.7		18.9	13.9	11.5	6.7
Students	Иечег	8	63.2		63.1	6.式	63.8	74.7
H	Frequently and Occasionally Combined	*	24.1		18.0	31.1	24.8	18.7
Bookkeeping	Occasionally	R	18.7		16.2	23.0	18.6	16.0
Bookk	Frequently	×	5.4		1.8	8.2	6.2	2.7
	Number of Respondents	No.	631		Ħ	122	323	75
Table 213 :	Frequency of Personal Use of Item 52: Sales invoice and/or sales order*	·	1. Total Group	2. School Type	e. New Tork City	b. Large City	c. Small City Suburban	d. Rural

268 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

भावधा ः		Bookk	Bookkeeping	H	Students		ď	Bookkeeping	1 1	II Stud	Students			A11		Respondents	တ	
equency of Per- nal Use of em 53 : sdit (or debit) memorandum#	Mumber of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Делец	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Лечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Towara ol
	No.	×	×	×	8	82	No.	8	R	R	8	8	No.	×	×	8	*	*
Total Group	631	2.7	7.8	10.5	т . 27	14.1	797	1.4	12.4	13.8	72.7	13.5	₹902	2.7	13.6	16.3	9.69	14.1
School Type							, , , , , , , , , , , , , , , , , , , 	-										
a. New York City	111	2.7	3.6	6.3	73.9	19.8	242	1.7	9.9	11.6	74.8	13.6	695	2.9	12.9	15.8	69.1	15.1
b. Large City	122	2.5	9.9	0.0	72.1	18.9	165	3.8	17.1	21.0	8.49	14.3	426	3.5	15.7	19.2	9.49	16.2
6. Small City Suburban	323	2.5	4.8	10.8	76.8	12.4	185	0.0	13.0	13.0	73.0	14.0	72	2.1	12.6	14.7	7.6	13.7
d. Bural	22	4.0	13.3	17.3	77.3	5.3	32	0.0	12.5	12.5	81.2	6.3	172	2.9	15.7	18.6	75.6	5.8
															•			

269 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

	TewerA oN	×	13.2		14.8	13.6	13.1	4.9
\$0	Делед	×	0.99		65.0	63.1	67.2	72.1
Respondents	Frequently and Occasionally and	R	20,7		20.1	23.2	19.7	2.5
All Res	Occasionally	88	17.0		16.3	18.3	16.7	18.0
A.	Frequently	8	3.7		3.9	4.9	3.0	3.5
	etriebnoqeef to redamN	No.	5064		695	924	771	172
	No Answer	8	12.9		14.5	15°4	13.0	3.1
Students	Never	8	72.6		72.3	69.5	69.7	7.18
II Stud	Frequently and Occasionally Combined	8	15,4		13.2	18.1	17.3	12.5
80	Occasionally	8	13.1		10.3	15.2	16.2	4.6
Bookkeepin	Frequently	8	2.3		2.9	2.9	1.1	3.1
	strebrogseff to redmul	No.	1795		242	105	185	35
	Tewern on	8	13.8		18.9	15.6	13.0	6.7
Students	Леver	8	70.8		Л.2	69.7	70.0	76.0
H	Frequently and Occasionally Combined	8	15.4		9.6	14.8	17.0	17.3
Bookkeeping	Occasionally	8	13.2		9.0	12.3	14.2	16.0
Bookk	Frequently	8	2.2		0.9	2.5	2.8	1.3
	Number of Respondents	No.	631		111	122	323	23
ble 215 :	requency of Per- onal Use of tem 54: rchases order and/or invoice*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Subarban	d. Bursl

270 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	••		Booki	Bookkeeping	H	Students			Bookkeeping	II guld	I Students	ents			A11	1 1	Respondents		
\$ \$		Number of Respondents	Frequently	Occasionally	_	Never	Yewera ol	Number of Respondents	Frequently	Occasionally		Never	No Answer	Number of Respondents	Frequently	Occasionally		Never	TawenA oN
7.2 10.8 18.0 62.2 19.8 242 12.0 11.2 23.1 63.2 13.6 695 11.9 16.5 10.7 17.2 27.9 54.1 18.0 105 8.6 23.8 32.4 54.3 13.3 426 10.8 23.9 10.2 17.3 27.6 58.5 13.9 185 11.4 21.1 32.4 54.0 13.5 771 11.9 22.3 6.7 26.7 33.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 58.7 8.0 32 12.5 27.0 34.4 50.5 27.1 17.2 27.3 50.0 25.5		No.	×	8	R	B	æ	No.	8	8	R	8	8	No.	82	R	86	8	8
7.2 10.8 18.0 62.2 19.8 242 12.0 11.2 23.1 63.2 13.6 695 11.9 16.5 10.7 17.2 27.9 54.1 18.0 105 8.6 23.8 32.4 54.3 13.3 426 10.8 23.9 10.2 17.3 27.6 58.5 13.9 185 11.4 21.1 32.4 54.0 13.5 771 11.9 22.3 6.7 26.7 33.3 58.7 8.0 3.2 12.5 27.0 24.4 56.5 2.1 17.2 27.9 54.7 8.0 3.2 12.5 27.0 24.4 56.5 2.1 17.2 27.3		631	4.0	17.3	26.6		15.1		2	-	5	5	12.9			21.0	32.5	53.4	14.1
7.2 10.8 18.0 62.2 19.8 242 12.0 11.2 23.1 63.2 13.6 695 11.9 16.5 10.7 17.2 27.9 54.1 18.0 105 8.6 23.8 32.4 54.3 13.3 426 10.8 23.9 10.2 17.3 27.6 58.5 13.9 185 11.4 21.1 32.4 54.0 13.5 771 11.9 22.3 6.7 26.7 23.3 58.7 8.0 32 12.5 27.0 13.5 771 11.9 22.3																			
10.7 17.2 27.9 54.1 18.0 105 8.6 23.8 32.4 54.3 13.3 426 10.8 23.9 10.2 17.3 27.6 58.5 13.9 185 11.4 21.1 32.4 54.0 13.5 77.1 11.9 22.3 6.7 26.7 33.3 58.7 8.0 32 12.5 27.0 21.1 27.0<		111	7.2	10.8	18.0	Q	19.8		0			Ċ			6.	16.5		56.	15.3
10.2 17.3 27.6 58.5 13.9 185 11.4 21.1 32.4 54.0 13.5 771 11.9 22.3 6.7 26.7 33.3 58.7 8.0 32 12.5 27.0 24.4 60.5 2.1 179 0.0 0.5 6.7		122	10.7	• •	27.9	54.1	18.0	105	9	8	-	3	13.3		æ	23.9	•	49.5	15.7
6.7 26.7 33.3 58.7 8.0 3 32 12 5 23 0 24 4 60 5 2 3 1 22 0 0 0 0 0 5 6		323	10.2	17.3	27.6		13.9	*****	4				13.5	-	6	22.3	34.2	52.1	13.6
1012 2017 10		75	6.7	26.7	33.3	58.7	8.0 0.0	32	12.5	2.9	34.4	62.5	3.1	172	6.6	25.6	35.5	57.0	7.6

271 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the left of the column.



	Tewert ol	æ	15.6		17.6	15.5	15.4	8.7
S	Never	8	9.92		76.0	75.4	76.1	6.48
Respondents	Frequently and Occasionally and	8	7.8	eren drage differen	6.5	9.2	8.4	4.9
1 1	Occasionally	8	5.9		4.9	7.5	6.2	4.7
A11	Frequently	8	1.8		1.6	1.6	2.2	1.7
	Number of Respondents	No.	17902		695	1426	771	172
	No Answer	8	14.9		16.9	13.3	15.1	3.1
ents	Never	8	80.5		79.3	80.0	79.4	9.%
I Students	Frequently and Occasionally and	8	4.6		3.7	6.7	5.4	0.0
otng II	Occasionally	8	3.5		3.3	4.8	3.7	0.0
Bookkeepin	Frequently	Be	1.1		0.4	1.9	1.6	0.0
l ^m	Number of Respondents	No.	564		242	105	185	35
	TewerA oN	æ	16.0		19.8	18.0	14.6	13.3
Strients	Леveт	R	77.0		75.7	74.6	π.1	82.7
H	Frequently and Occasionally Combined	R	7.0		4.5	4°2	4.8	4.0
Bookkeeping	Occasionally	8	4.9		2.7	9.9	5.6	2.7
Bookk	Frequently	×	2,1		1.8	0.8	2.8	1.3
	Number of Respondents	No.	631		111	122	323	75
27.5	requency of Per- onal Use of tem 56 : equisition forr*		Total Group	School Type	Mew York City			Biral
able 217	requency onal Use tem 56 equisitio		1 9	Sci	.	مُ	•	- g

272 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



able 218 :		Bookk	Bookkeeping	I Stud	Students		Д	Bookkeepin	II guide	I Students	ents			A11	I.	Respondents		
requency of Per- cnal Use of tem 57 : ederal depository receipts*	Number of Respondents	₹L duenper¶	Occasionally	Frequently and Occasionally Combined	Never	TewerA oV	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Tewara oV	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
·	No.	8	8	æ	8	8	No.	8	8	8	8	8	No.	8	8	88	86	*
- Total Group	631	1.3	4.9	6.2 7	77.7	16.2	195	2.5	3.9	t-9	77.8	15.8	1902	2.1	4.8	6.9	76.3	16.8
School Type			,										41					
a. New York City	111	0.9	4.5	5.4 7	70.3	24·3	242	1.7	4.1	5.8	77.7	16.5	695	2.2	4.2	6.3	75.0	18.7
b. Large City	122	0.8	3.3	4.1 7	78.7	17.2	105	1.0	2.9	3.8	77.1	19.0	9247	1.2	4.7	5.9	75.8	18.3
c. Small City Suburban	323	1.9	5.6	7.4 7	78.3	14.2	185	3.7	4.3	8.1	76.2	15.6	771	2.5	5.2	7.7	75.9	16.5
d. Rural	75	0.0	5.3	5.3 8	0° #8	10.7	32	6.3	3.1	4.6	9.06	0.0	172	2.3	4.9	8.7	84.9	4.9

273 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

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	Yekena on	×	13.3		14.8	14.8	12.7	5.8
ts	Лелег	*	60.3		59.1	56.1	60.7	73.3
Respondents	Frequently and Occasionally Combined	*	26.5		26.0	29.1	26.6	20.9
i i	Occasionally	*	11.4		12.7	12.2	10.4	8.7
ALL	Frequently	×	15.1		13.4	16.9	16.2	12.2
	Number of Respondents	No.	2064		695	354	777	172
	No Answer	8	12.8		12.8	14.3	14.0	0.0
Students	Never	8	62.8		62.8	53.3	64.3	4.48
II Stud	Frequently and Occasionally and	*	5°₩2		7°48	32.4	2.6	15.6
8	Occasionally	*	10.5		12.0	11.4	9.2	3.1
Bookkeept	_radneut_r	*	14.0		12.4	21.0	12.4	12.5
	Strebnoques to TedmuM	No.	1795		242	105	185	28
	Yourna ol	*	12.7		18.9	13.9	10.8	9.3
Students	Never	*	64.0		57.7	63.9	4.49	72.0
H	Frequently and Occasionally Combined	8	23.3		23.4	28.1	24.8	18.7
Bookkeeping	Occasionally	×	8.h		9.0	9.0	7.7	9.3
Bookk	Frequently	×	14.9		4.41	13.1	17.0	9.3
	straborogean to redamin	No.	631		H	122	SS.	æ
क्षीक शव	requency of Per- onal Use of tam 58 : yroll envelopes or checks*		Total Group	School Type	a. Mew Tork City	b. Large City	6. Small City Suburban	d. Birel
Ę	onal constant of the constant				•	· ·		

274 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Gover, and We have is expressed only as a rate per cent of the number of respondents of the group or pub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1 1	Occasionally	6	7	,	8	8	8
LLY	Frequently	*	6.7	4.9	7.0	7.0	11.6
	strebnoqseA lo redmuM	No.	1 902	695	9237	72	172
	No Answer	8	12.2	12.4	13.3	13.0	3.1
Students	Neaet	8	77.5	78.1	75.2	76.2	87.5
II Stud	Prequently and Occasionally and	8	10.3	9.5	11.4	10.8	4.6
[Occasionally	8	4.3	3.7	7.6	3.8	0.0
Bookkeeping	Frequently	8	6.0	5.8	3.8	7.0	4.6
	Number of Respondents	No.	564	242	105	185	32
	No Anawer	*	13.0	18.9	13.9	15.4	5.3
Students	Лелег	8	72.7	7.2	73.8	72.8	73.3
H	Frequently and Occasionally Combined	æ	14.3	9.6	12.3	14.9	21.3
Bookkeeping	Occasionally	8	8.6	6.3	8.2	9.0	10.7
Booki	Frequently	8	5.7	3.6	4.1	5.9	10.7
	Number of Respondents	No.	631	Ħ	122	323	22
ble 220 :	equency of Per- mal Use of em 59: dividual employee time cards*		Total Group	School Type a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

13.3

72.7

14.0

7.3

K

No Answer

Occasionally Combined

Frequently and

Occasionally

Respondents

Never

15.1

74.8

10.1

5.2

14.6

4.02

15.0

8.0

13.1

72.3

15.6

8.6

4.1

76.2

19.8

8.1

275 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



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	YewenA oW	*	13.1		14.8	15.0	12.2	5.8
80	Never	×	71.1		71.1	67.6	72.5	78.5
Respondents	Prequently and Occasionally Combined	*	15.7		14.1	17.4	16.3	15.7
All Rest	Occasionally	W	10.7		8.8	12.0	11.3	12.8
Į.	Frequently	×	5.0		5.3	7. 5	5.1	2.9
	Number of Respondents	No.	2064		695	1286	777	172
	YawenA ol	×	12.9		13.6	15.2	11.9	6.3
Students	Never	8	.73.0		77.4	7.99	74.5	75.0
II Stad	Frequently and Occasionally Combined	*	14.0	-	12.0	18.1466.7	13.5	18.8
	Occasionally	*	9.2		5.8	13.3	9.7	18.8
Bookkeeping	Frequently	*	4.8		6.2	4.8	3.8	0.0
	Number of Respondents	No.	495		242	105	185	32
	No Answer	8	12.8		19.8	14.8	11.5	5.3
Students	Делет	82	73.5		70.3	75.4	71.2	85.3
I	Frequently and Occasionally and	*	13.6		9.9	9.8	17.3	9.3
Bookkeeping	Occasionally	*	9.7		5.4	8.2	12.1	8.0
Bookk	Frequently	×	4.0		4.5	1.6	5.3	1.3
	Number of Respondents	No.	631		Ħ	122	323	33
ble 221 :	requency of Per- mal Use of tem 60 : dividual employee urnings record*		Total Group	School Type	a. Hew Tork City	b. Large City	6. Small City Suburban	d. Bural

276 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	14.9		16.8	16.2	14.3	7.0
	Never	×	78.1		76.5	75.6	80.0	95.8
Respondents	Frequently and Occasionally Combined	×	6.9		9.9	8.2	5.7	10.5
l .1	Occessonally	×	5.7		5.6	6.3	4.5	9.3
A11	Frequently	×	1.3		1.0	1.9	1.2	1.2
	Number of Respondents	No.	17902		695	426	777	172
	Yewer on	8	13.5		13.6	14.3	13.5	9.4
Students	Never .	8	81.7		81.4	80.0	83.7	78.1
II Stud	Frequently and Occasionally and	*	4.8		5.0	5.7	2.7	12.5
	Occasionally	8	3.7		4.5	3.8	1.0	12.5
Bockkeeping	Frequently	*	1.1		0.4	2.9	1.6	0.0
	Straknogseff to Tedmuli	No.	1195		242	105	1.85	32
	Towerl of	8	क प्र		22.5	17.2	12.7	5.3
Students	Делец	M	79.2		73.9	76.2	80.8	85.3
H	Frequently and Occasionally Combined	8	6.3		3.6	6,6	6.5	9.3
Bookkeeping	Occasionally	K	5.4		1.8	4.9	5.9	9.3
Bookt	L'requently	×	1.0		1.8	1.6	9.0	0.0
	strabrogseff to redmuli	No.	631		111	122	323	23
tble 222 :	requency of Per- onal Use of tem 61 : yroll change sheet and/or requisition form*		- Total Group	School Type	a. New York City	b. Large City	c. Small Clby Suburban	d. Bural

277 For simplicity in reporting, the mamber of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Toward of	×	14.6	 	7.41			
80	Never	*	40.6		यः स	39.9	37.2	43.0
Respondents	Frequently and Occasionally and	82	8* 11		41.9	42.5	47.3	51.2
	Occasionally	W	42.4		39.4	38.7	45.5	50.0
A11	Frequently	×	2.4		₽ . 2	3.8	1.8	1.2
	Number of Respondents	No.	2064		695	924	777	172
	No Answer	8	15.1		13.6	18.1	17.3	3.1
Students	Neast	*	41.7		2.4h	40.0	38.9	148.8
II Stud	Frequently and Occasionally Combined	8	43.3		42.1	41.9	43.8	53.1
	Occasionally	8	42.0		40.9	39.0	43.2	53.1
Bcokkeeping	Frequently	8	1.2		1.2	2.9	0.5	0.0
	Strebnoqseff to Yedmul	No.	1995		242	105	185	32
	No Answer	8	15.5		18.9	18.9	14.9	8.0
Students	Neagl	8	39.3		4.14	43.4	36.5	41.3
H	Frequently and Occasionally Combined	8	45.2		39.6	37.7	9 .8 ₽	50.7
Bookkeeping	Occasionally	8	43.4		36.0	36.1	4-24	49.3
Booki	Frequently	×	1.7		3.6	1.6	1.2	1.3
	Mumber of Respondents	No.	631		H	122	323	22
Table 223 :	Frequency of Personal Use of Item 62 1 Application form for social security number*	·	1. Total Group	2. School Type	a. New Tork City	b. Large City	6. Small City Suburban	d. Bural

278 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

				1			1		1						1			
Table 224 :		ADOOK!	Bookkeeping	-	Students	1		Бооккеерти	77 Sund	- Schaence	3115	1		*		Spondent		
Frequency of Personal Use of Item 63 : Withholding statement - Form W-2*	strebrogseff to redumifi	Frequently	Occasionally	Frequently and Occasionally and	Делец	Tenena oli	strabrogsaff to Tedmuti	Frequently	Occasionally	Frequently and Occasionally Combined	Never	YewerA oli	Mumber of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer
·	No.	*	*	×	*	8	No.	×	8	×	*	8	No.	×	×	×		~
1. Total Group	631	10.1	49.9	v°09	28.4	11.6	195	8.8	52.8	8.09	28.0	11.2	17902	10.7	23.6	62.3	4.92	Ä
2. School Type										, <u>, , , , , , , , , , , , , , , , , , </u>					ine and a second second second second second second second second second second second second second second se			
a. New York City	111	13.5	38.7	22.3	29.7	18.0	242	7.9	50.5	58.3	30.6	11.1	695	10.2	47.6	57.8	4.62	12.5
b. Large City	¥ 122	12.3	15.1	57.4	29.5	13.1	165	13.3	17.6	61.0	27.6	4.11	426	13.6	27.2	64.8	23.0	12.
6. Small Cat	8	9.6	52.0	61.6	28.2	10.0	185	5.9	57.8	63.8	23.5	13.0	72	10.5	52.9	4.89	25.4	ä
d. Boral	8	4.0	65.3	69.3	25.3	5.3	35	3.1	59.h	62.5	37.5	0.0	172	6.4	62.2	68.6	27.3	4
																	•	

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Yenen ol	*	10		न्न	Ä	6	#
	geast .	*	21.2		25.5	15.0	20.2	23.3
Respondents	Prequently and Occasionally Combined	*	68.3		6.19	73.2	70.4	72.7
	Occasionally	×	22.1		147.3	53.1	55.1	55.8
TQ	Frequently	×	16.2		24.5	20.2	15.3	16.9
	Strabnoqseff to Yedmuk	No.	2064		695	426	. 122	172
	No Answer	*	10.6		8.51	13.4	8.6	3.1
ents	Never	W	22.3	,	25.2	17.1	22.1	18.0
II Students	Frequently and Combined benichmon Visconstone	8.	67.2		62.0	72.4	69.2	78.1
2	Occeptonally	×	52.7		48.3	50.5	57.8	62.5
Bookkeept	Frequently	*	14.4		13.6	2.0	11.3	15.6
	strebrogseff to redmust	No.	195	,,	242	105	185	38
	No Answer	W	11.1		17.1	13.9	9.6	4.0
Studente	Делес	×	23.8		28.8	19.7	23.5	0.4Z
H	Prequently and Occasionally Combined	*	65.1		24.1	4.99	6.99	72.0
Bookkeeping	Occasionally	×	51.2	,	42.3	49.2	53.3	58.7
Booki	Frequently	×	13.9	,	77.7	17.2	13.6	13.3
	strebrogsef to redmuli	No.	631			122	EX	22
Table 225 :	Fraguency of Personal Use of Item 64 : Federal or state income tax forms		fotal Group	Sep	City	b. Large City	c. Small City Suburban	d. Miral
1 6	trong and the state of the stat	1	<u>_</u>	Ŋ	•	· i= · · ·	·	

280 Tor simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest tenth.

	Yewen No	~	18.(8	19.(17.	77.
90	Never	×	61.5		62.3	59.2	60.7	68.0
spondents	Frequently and Occasionally Combined	w	19.9		15.4	21.8	21.8	24.45
2	Occasionally	~	16.3		12.2	17.1	18.2	22,1
VII.	Frequently	×	3.6		3.2	4.7	3.6	2,3
	Mumber of Respondents	No.	2064	,	695	1426	777	172
	YevenA ol	8	18,8		21.9	2.0	16.7	0.0
Students	Neast	*	63.3		65.7	_	60.5	75.0
II Stud	Frequently and Occasionally Compined	×	17.9		12.4		22.7	
29	Occasionally	×	14.9		10.3	14.3	20.0	6
Bookkeept	Frequently	18	3.0		2.3		2.7	3.1
	strebrogseff to redmink	No.	1195	,	24/2	105	185	32
	No Answer	×	19.2		27.9	22.1	17.3	9.3
Students	Neast	×	64.5		61.3	63.1	7.49	72.0
H	Frequently and Occasionally Combined	8	16.3		10.8	14.8	18.3	18.7
Bookkeeping	Occasionally	×	13.0	,	8.1	9.8	14.9	17.3
Book	Frequently	*	3.3		2.7	4.9	3.4	1.3
	Strebnoque of Respondents	No.	631		111	122	323	33
able 226 :	requency of Per- onal Use of tem 65 : aconcillation of income tax with- beld from wages Form W-3*	•	. Total Group	• School Type	a. New York City	b. Large City	o. Small City Suburban	de Birel

281 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally sub-group indicated, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates new cent are not to the number of respondents of the group or All rates per cent are rounded to the nearest tenth.

§ 1	YeverA ol	W	15.7		17.1	17.6	15.8	5.2
9	увлес	W	76.4		76.3	72.5	76.8	84.3
Respondents	Prequently and Occasionally Combined	×	7.9		6.6	9.6	7.h	10.5
	Occasionally	×	9.9	-	5.2	8.0	6.2	10.5
TTV	Frequently	×	1.3		1.4	1.9	1.2	0.0
	Number of Respondents	No.	1902		695	924	77.7	172
	No Answer	8	16.0		18,2	18.1	14.0	3.1
Students	Never	*	78.4	>	78.1	4.27	4-64	93.8
II Stud	Frequently and Occasionally Combined	8	5.7		3.7	9.5	6.5	3.1
1	Occasionally	*	भ-भ		2.9	6.7	5.4	3,1
Bookkeeptng	Frequently	8	1.2	,	0.8	2.9	1.0	0.0
	strebrogsea to redmuli	No.	1195		242	105	185	32
	No Answer	8	16.3		23.4	18,0	15.5	6.7
Students	уелег.	8	78.0		73.9	74.6	78.9	85.3
+-	Frequently and Occasionally Combined	8	5.7		2.7	7.4	5.6	8.0
Bookkeeping	Occasionally	*	5.2		2.7	5.7	5.3	8.0
Bookk	Trequently	*	0.5		0.0	1.6	0.3	0.0
	Mumber of Respondents	Mo.	631	·	Ħ	122	323	25
Table 227 :	Frequency of Personal Use of Itam 66: Exployer's quarterly federal tax return form*	•	1. Total Group	2. School Type	a. Mew Tork City	b. Large City	6. Small City Suburban	d. Bural

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



#	No Answer	_ w	17.		16.0	15.	13.1	4.3
	Never	~	79.2		78.0	75, 4	4.08	#* 88
Respondents	Frequently and Occasionally Combined	×	6.8		6.0	8.9		
	Occasionally	×	5.4		6.4	7.0		5.2
YJJ	Frequently	W	1.5		2.5	1.9	1.3	
	Number of Respondents	No.	2064		695	9247	8	172
	No Answer	8	13.7		15.7	13.3	13.0	3.1
Students	Never	8	4.28		80.6	81.9	83.2	93.8
II Stud	Frequently and Occasionally Combined	8	3.9		3.7	8.4	3.7	-
8	Qccsatonally	8	3.0		2.5	2.9	3.7	3.1
Bookkeept	Frequently	8	6.0		1.2	1.9	0.0	0.0
	Number of Respondents	No.	195		242	105	185	32
	No Answer	×	13.5		18.9	16.4,	12.7	0*4
Students	Делец	B	81.1		76.7	76.2	4.28	7.06
H	Frequently and Occasionally Combined	×	5.4		4.5	7.4	5.0	5.3
Bookkeeping	Occasionally 0	8	4.4		4.5	5.7	4.3	2.7
Book	Frequently	×	1.0		0,0	1.6	9.0	2.7
	strebroges To redmunh	No.	631		Ħ	122	323	33
Table 228 :	Frequency of Personal Use of Them 67: Inventory sheets*		1. Total Group	2. School Type	a. new lore City	b. Large Caty	c. Small City Suburban	d. Biral

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are nounded to the column. at the left of the column. All rates per cent are rounded to the nearest tenth.

1	TewerA of	*	15.		16.	16.	15.	7.
9	Лечег	W	81.0		78.7	80.0	81.7	89.5
Respondents	Frequently and Occasionally Combined	1,9	3.7		4.7	4.0	2.9	2.9
1 1	Occasionally	*	3.0		3.5	3.3	2.3	2.9
VII	Frequently	*	0.6		1.3	0.7	0.5	0.0
	Number of Respondents	No.	17902		695	924	771	172
	Towert Cit	8	14.5		15.7	13.3	14.0	12.5
Students	Neaet	B	83.9		82.2		85.4	87.5
II Stud	Frequently and Occasionally and	8	1.6		2.1	2.9	0.5	0.0
	Occasionally	8	1,1		1.2	1.9	0.5	0.0
Bookkeeping	Frequently	*	0.5		0.8	1.0	0.0	0.0
	Striebrogsea To Tedmual	No.	564		242	105	185	32
	No Answer	8	14.9		20.7	15.6	14.2	8.0
Students	Ne ael	8	82.9		75-7	81.1	83.9	92.0
H	Frequently and Occasionally Combined	8	2.2		3.6	3.3	1.9	0.0
Bookkeeping	Occasionally	×	2,1		3.6	3.3	1.5	0.0
Book	Frednently	*	0.2		0.0	0.0	0.3	0.0
	Number of Respondents	No.	631	ا سودن می درستان	111	122	323	22
Table 229 : .	Frequency of Per- sonal Use of Item 68: Stock card for perpetual inven- tory record*		1. Total Group	2. School Type	A. New York City	b. Large City	c. Small City Suburban	d. Bural

284 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Single of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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A 11	Yourn ol	×	14.8		16.c	15.C	34.5	3.5
90	Never	×	75.3		75.8	73.5	74.1	83.1
Respondents	Occasionally and Frequently and	*	10.5		8.2	11.5	4.11	13.4
	Occasionally	*	8.2		6.3	9.2	9.1	9.6
AII	Frequently	*	2.3		1.9	2.3	2.3	3.5
	strebrogeea to redamil	No.	2064		695	1426	721	172
	No Answer	8	13.1		14.0	13.3	14.0	0.0
Students	Neael	*	82.1		81.4	80.9	82.0	96.9
	Frequently and Occasionally Combined	8	4.8		4.5	5.7	4.9	3.1
ping II	Occasionally	*	3.0		3.3	2.9	3.2	0.0
Bookkeeping	Frequently	8	1.8		1.2	2.9	1.6	3.1
	Symbor of Respondents	No.	564		242	105	185	32.
	No Answer	8	13.9		20.7	15.6	13.0	5.3
Students	Neast	8	78.3		73.9	79.5	77.4	86.7
I Stu	Frequently and Occasionally Combined	8	7.8		5.4	4.9	9.6	8.0
Bookkeeping	Occasionally	8	7.0		4.5	4.1	9.0	6.7
Bookk	Frequently	×	0.8		0.9	0.8	0.6	1.3
	Number of Respondents	No.	631		111	122	323	22
able 230 :	requency of Per- conal Use of tem 69 : lank forms for financial statements*		L. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

285 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	33.		36. (38.	29.1	10.5
60	Never	w	62.0		59.6	53.3	64.5	0.28
Respondents	Frequently and Occasionally Combined	×	6.2		4.5	8.5	6.5	4.9
	Occasionally	*	4.0		3.3	5.4	4.3	2.3
VII	Frequently	8	2.2		1.2	3.1	2.2	4.1
	Number of Respondents	No.	17902		695	1426	122	172
	No Angret	8	32°4		36.0	40.9	28.1	3.1
Students	Neage	8	65.8		62.8	55.2	2	
II Stud	Frequently and Occasionally and	×	1.8		1,2	~	1.6	0.0
انو ا	Occasionally	8	1.1		1.2	1.0	1,1	0.0
Bookkeeptr	Frequently	×	7.0		0.0	2.9	0.5	0.0
	strebrogsea to redmmal	No.	35.		242.	105	185	32
	No Answer	8	32.8		1,4	12.6	29.7	13.3
Students	Never	8	63.9		54.1	53.3	67.2	82.3
H	Frequently and Occasionally Combined	8	3.0		1.8	4.1	3.1	2.7
Bookkeeping	Occasionally	W	2.2		1.8	2.5	2.2	2.7
Bookk	Frequently	W	0,8		0.0	1.6	0.9	0.0
	Number of Respondents	No.	631		111	122	323	2
able 231 :	requency of Per- onal Use of tem 70 : urchases Journal (one money column)*		. Total Group	. School Type	a. New York City	b. Large City	6. Small City Suburban	d. Birel

286 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

	No Answer	*	13.6		15.4	14.3	12.2	5.8
90	Never	À	80.3		78.7	76.8	82.1	87.2
Respondents	Frequently and Occasionally Combined	8	6.5		5.8	8.9	5.7	7.0
1 1	Occasionally	8	4.6		4.3	5.2	4.4	4.7
TTY	Frequently	×	1.9		1.4	3.8	1.3	2.3
	Number of Respondents	No.	17902		695	1426	771	172
	No Anawer	8.	12.2		12.8	14.3	11.9	3.1
Students	Леver	8	85.3		84.7	81.9	86.0	96.9
II Stud	Frequently and Occasionally and	8	2.5		2.5	3.8	2.1	0.0
	Occasionally	*	2.0		2.5	1.9	1.6	0.0
Bookkeeping	Frequently	8	0.5		0.0	1.9	0.5	0.0
	stratorogee! to redmul	# . A	1995		242	105	185	32
	No Answer	W	13.2		17.1	15.6	12.1	8.7
Students	Never	8	84.2		81.9	81.1	85.1	89.3
-	Frequently and Occasionally and	8	2.7		1.8	3.3	2.8	2.7
Bookkeeping	Occasionally	R	2.2		1.8	1.6	2.5	2.7
Bookk	Frequently	8	0.5		0.0	1.6	0.3	0.0
	Number of Respondents	No.	631		II	122	323	75
able 232 :	requency of Per- onal Use of tem 71: olumnar Purchases Journal (several money columns)*		Total Group	• School Type	a. New York City	b. Large City	o. Small City Suburban	वे विपन्नी

287 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

	YewsnA oW	~	13.1		15.0	14.6	12.1	4.9
90	Never	*	81.0		79.9	77.0	82.6	4.88
Respondents	Frequently and Occasionally Combined	8	5.9		5.2	8.5	5.3	5.2
1 1	Occasionally	*	4.3		4.0	5.4	4.2	2.9
VII	Fredmently	×	1.6		1.2	3.1	1.2	2,3
	Number of Respondents	No.	2064		695	9247	771	172
	No Answer	K	12.2		12.8	14.3	6•п	3.1
Students	Never	8	85.8		85.5	6.28	6.98	96.9
II Stud	Frequently and Occasionally and	×	2.0		1.7	2.9	2.1	0,0
	Occasionally	*	1.6		1.7	1.0	2.1	0.0
Bookkeeping	Frequently	8	4.0		0.0	1.9	0.0	0.0
-	Number of Respondents	No.	195		242	105	185	32
	Yewera of	88	13.2		18.0	15.5	11.8	8.0
Students	Never	8	85.4		81.1	8.28	4.98	92.0
H	Frequently and Occasionally Combined	8	1.4		0.9	1.6	1.9	0.0
Bookkeeping	Occasionally	8	3.0		0.0	0.8	1.5	0.0
Booki	Frequently	*	0.5		0.9	0.8	0.3	0.0
	Number of Respondents	No.	631		m	122	323	25
ble 233 t	requency of Peronal Use of tem 72: ales Journal (one money column)*		- Total Group	• School Type	. a. Hew York City	b. Large City	6. Small City Suburban	d. Bural

288 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	TewerA ~W	*	13.5		15.3	15.3	12.6	5.8
8;	Лечег	8	81.5		80.1	77.5	83.4	4.88
Respondents	Frequently and Occasionally Combined	8	5.0		4.6	7.3	h.0	5.8
1 :	Occasionally	*	4°E	-	3.3	h.0	3.2	2.9
A11	Frequently	*	1.6		1.3	3.3	0.8	2.9
	Number of Respondents	No.	17902		695	426	177	172
	No Answer	8	12.4		12.8	15.2	п.9	3.1
Students	Neaet	8	86.7		86.8	82.9	87.0	98.9
II Stud	Frequently and Occasionally Combined	*	6.0		4°0	1.9	1.0	0.0
	Occasionally	8	0.5		ሳ•0	0.0	1.0	0.0
Bookkeeping	Frequently	8	ሳ•0		0.0	1.9	0.0	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	13.5		18.0	16.4	12,1	8.0
Students	И е чег	8	85.6		81.1	82.0	87.0	92.0
H	Frequently and Occasionally and	8	1.0		0.9	1.6	0.9	0.0
Bookkeeping	Occasionally	8	9.0		0.0	0.8	0.9	0.0
Bookk	Frequently	B	0.3		0.9	0.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	25
ble 234 :	requency of Per- onal Use of tem 73: lummar Sales Journal (several money columns)*		- Total Group	• School Type	a. New York City	b. Large City	6. Small City Suburban	d. Bural

for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	Tewera ov	×	13.3		15.3	13.8	12.7	6.4
δ.	Never	82	88.0		80.7	79.1	83.4	4.88
Respondents	Frequently and Occasionally Combined	*	4.7		. 4	7.0	3.9	5.2
	Occasionally	88	3°h		3.0	1.7	3.1	2.9
All	Frequently	8	1.3		1.0	2.3	0.8	2.3
	Number of Respondents	No.	1902		695	426	777	172
	No Answer	8	12,2		12.8	14.3	11.9	3.1
Students	Never	8	86.9		4. 98	83.8	87.5	96.9
II Stud	Frequently and Occasionally Combined	8	6.0		0,8	1.9	6.5	0.0
	Occasionally	8	7.0		0.8	1.0	0.5	0.0
Bookkeeping	Frequently	8	0.2		0.0	1.0	0.0	0.0
щ	etnebnoqseff to redmul	No.	795		242	105	185	32
	TewerA oN	84	13.5		18.0	14.8	†•2 1	9.3
Students	Лечег	8	85.9		B. 1	4.48	87.0	7.06
н	Frequently and Occasionally Combined	æ	9*0		0.9	0.8	9.0	0.0
Bookkeeping	Occasionally	8	9*0		0.9	0.8	· 0.6	0.0
Bookk	Frequently	8	0.0		0.0	0.0	0.0	3.0
	strebnoqeeA to redmuM	No.	631		111	122	323	75
Je 235 :	equency of Per- nal Use of m 74 : les Returns and illowances Fournal *		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Biral

290 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TawenA oN	æ	13.5		15.	14.8	12.8	5.6
90	Never	80	81.8		80.7	78.2	83.1	89.0
Respondents	Frequently and Occasionally Combined	88	4.7		0.4	7.0	4.0	5.2
	Occasionally	8	3.4		2.9	4.7	3.2	2.9
T	Frequently	8	104		1.2	2,3	0.8	2.3
	Strebnoqeen lo redmuN	No.	17902		695	424	771	172
	TewerA oN	8	12,4		13.2	14.3	11.9	3.1
ents	Never	8	86.3	,	%°°°	82.9	87.0	96.9
I Students	Frequently and Occasionally Combined	8	1.2		0.8	2.9	1.0	0.0
ptng II	Occasionally	8	0.7		0.8	1.0	0.5	0.0
Bookkeepin	Frequently	8	0.5		0.0	1.9	0.5	0.0
1	strebroqseff to redmuk	No.	564		242	105	185	32
	No Answer	80	13.6		18.0	16.4	ं कु. कु.	8.0
Students	Делец	SE.	85.6		81.1	82.8	86.7	92.0
H	Frequently and Occasionally Combined	B	0.8		0.9	0.8	0.9	0.0
Bookkeeping	Occastonally	R.	0.8		0.9	0.8	0.9	0.0
Bookk	Frequently	K	0.0		0.0	0.0	0.0	0.0
	sinabnoqeeA lo redmuM	No.	631		111	122	323	23
eble 236 :	requency of Peronal Use of tem 75 : urchases Returns and Allowances Journal*	·	1. Total Group	2. School Type	a. New Tork City	b. Large City		d. Rural

291 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



1	No Answer	*	13.		15.	13.	12.	6.1
ø,	Лечег	*	80.4		79.0	77.0	82.4	86.0
Respondents	Frequently and Occasionally Combined	*	6.2		5.5	9.5	4.8	7.6
t i	Occasionally	*	3.9		3.2	5.4	3.9	3.5
A11	Frequently	×	2.2		2.3	3.8	0.9	4.1
	Number of Respondents	No.	7902		695	426	727	172
	No Answer	×	12.4		13.6	14.3	11.0	0.0
Students	Иечег	8	86.0		85.1	83.8	86.4	96.9
II Stud	Frequently and Occasionally Combined	8	1.6		1.2	1.9	1.6	3.1
8	Occaetonally	8	2.0		4.0	0.0	1.6	0.0
Bookkeept	Frequently	×	6.0		0.8	1.9	0.0	3.1
:	Number of Respondents	No.	564		242	105	185	32
	No Answer	W	13.6		18.0	14.8	12.4	10.7
Students	neagl	R	85.1		82.0	8.38	4. %	88.0
H	Frequently and Occasionally Combined	8	1,3		0.0	2.5	1.2	1.3
Bookkeeping	Occasionally	8	1,1		0.0	2.5	1,2	0.0
Bookk	Frequently	8	0.2		0.0	0.0	0.0	1.3
	Number of Respondents	No.	631		133	122	323	3
Table 237 :	Frequency of Personal Use of Item 76: Columnar Cash Receipts Journal*		1. Total Group	2. School Type	to New York City	b. Large Caty	6. Small City Suburban	d. Bural

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

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		Bookkeeping		I Stuc	Students		•	Bookkeeptn	oing II	Students	nts			AII		Respondents		
strebrogsell to redault		Frequently	Occasionally	Frequently and Combined	Neage	No Answer	strebrogsean to reduck	Frequently	Occasionally	Frequently and Occasionally Combined	Never	TowerA oN	strebrogsed to redmmil	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Yawan ol
2	•	w	~	×	×	*	No.	×	×	×	×	W	No.	×	*	×	×	~
10	631	0.2	177	1,3	84.9	13.8	1795	1.4	1.2	2.7	84.9	15.4	17902	2.7	4.	7.0	79.5	13.5
	•		·										,		* ***********************************			
	111	0.0	0.0	0.0	0.58	18.0	242	0.8	0.8	1.7	84.7	13.6	695		3.5	5.9	78.6	15.5
1	23	0.0	1.6	3.6	9	14.8	105	3.8	1.0	4.8	80.9	14.3	428	4.5	2.4	9.9	76.3	13.8
(L)	33.	0.0	1.5	3.5	£.3	12.4	185	0.5	2,1	2.6	85.k	11.9	m	134	. b. 8	6.2	80.9	12.8
	8	1,2		_	2,78	12.0	32	2.1	0.0	3.1	0.90	0.0	172	4.7	3.5	8.1	6.48	7.0

293 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Grant ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth

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	No Anawer	8 8	78.6 13.k	78.0	أسسيا	79.2 12.6	84.9 6.4
ondents	Frequently and Occasionally Combined	*	8.0 7	80			8.7 8
ALI-Reso	TLIanolesco0	*	5.0	V	**	5.6	3.5
4	Tíóneuper ¶	*	3.0	Q		2.6	5.2
	strebrings of to redmill	No.	7902	695	426	7	172
	Yourna ol	8	12.h	78.	A	11.9	0.0
Students	Neast	\$.	83.7	3	80.7	83.7	100.0
II Stud	Frequently and benichool Vilanoisacco	\$.	3.9	т М		4.3	0.0
aping.	. Clianolasco0	W	2.3	o o	2.9	1.6	0.0
Bookks	Fredneutly	*	1.6	G	2,9	2.7	0.0
	strebrogsel to redamit	Mo.	38.5	25	žģ	185	æ
	sevena ol	*	13.6	•	9.51	12.4	10.7
Students	Neage	*	83.2	. 8	8.3	83.6	86.7
H	Frequently and Frequently and	×	3.2	Ó		0	2.7
Pockkeeping	Vilanoisasso)	*	2.4	O G		1.6	1.3
Book	Tradneut/1	×	0.8	C	0.8	0.9	1.3
	athebnoques to reducifi	No.	631	Ä	122	Ŕ	8
14 239 s	mai Use of Per- mai Use of am 78 : o-column general journal*		fotal Group	School Type S. New York Catte	b. Large City	s. Smell Chty Subarban	L. Birel

The simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Score and Nover is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates now new and indicated at the left of the column. at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	×	13.6		15.7	14.6	12,5	49
,	уелет,	W	80.1		6.0	77.2	80.9	87.2
Respondents	Frequently and Occasionally Combined	W	6.3		5.0	8.2		
	V[famplagno0]	W	4.2		3.5	4.9	4.7	.2.0
A33	Frequently	×	2.1		1.6	3.3	1.6	3.5
	Number of Respondents	No.	1902		695	426	777	172
	Yewenh off	*	12.6		13.6	14.3	12.4	0.0
Students	Never	×	94°9		\$. 4		84.3	100.0
II Stud	Frequently and Occasionally Combined	BE	2.5		1.7	3.8	3.2	0.0
9	Vilanoisa000	*	1.8		1.7	1.9	2.1	0.0
Bookkeepin	L idzieuper ¹	8	0.7		0.0	1.9	1.0	0.0
	estraborogeof to redamin	No.	195		242	105	185	32
*	YewenA ol	R	13.8		18,9	15.6	12.7	8.0
Students	уелет	×	84.5	,	80.2	0.38	85.k	90.7
Н	Prequently and Frequently and	×	7	•	0.9	2.5	1.9	1.3
Bookkeeping	Occasionally	×	1,1		0.0	2.6	1.5	0.0
Book	Frequently	W	9.0		6.9	0,8	0.3	1,3
	Number of Respondents	No.	1691		E	122	323	Ø
Table 240 :	Frequency of Personal Use of Itam 79 : Columnar General Journal (more than one debit and one credit column)*		1. Total Group	2. School Type	a. Now York City	b. Large Caty	c. Small City Suburban	de Burel

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	zameuy on	*	13.6		15.7	14.6	13.0	5.8
	Делед	×	80.7		79.1	77.9	88.0	87.8
Respondents	Frequently and Occasionally Compined	×	5.7		5.2	7.5	5.1	4.9
Resto	Occasionally	×	3.9		3.0	3.4	3.9	3.5
Ψ	Frequently	*	1.8		2.2	2.1	1.2	2.9
	Number of Respondents	No.	17902		695	426	7	172
	YewenA oN	. &	12,8		13.6	14.3	13.0	0.0
inte	Иечег	×	85.5	 	8t .3	8	8 8	100.0
I Students	Occasionally and	R	1.8		2.1	1.0	2.1	0.0
ptng II	Occasionally	×	0.9		0.8	0.0	1.6	0.0
Bookkeeping	Frequently	W	0.9		1.2	1,0	0.5	0.0
	strebnoqeeA lo tedmuk	No.	35.		242	105	185	32
	YewsnA ol	*	13.6		18.9	15.6	12.4	8.0
Students	Neast	8	9,48		80.2	81.1	85.8	92.0
H	Frequently and Occasionally Combined	8	1,7		0.9	3.3	1.9	0.0
Bookkeeping	Occasionally	8	1.3		0.0	2.5	1.5	0.0
Bookk	Frequently	*	0.5		0.9	8.0	0.3	0.0
	strabnogseR lo redmul	No.	631		Ħ	122	323	75
Table 241 :	Frequency of Personal Use of Item 80 : Combination Journal (many money columns)*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	de Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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1b1e 242 t		Bookk	Bookkeeping	I Stud	Students		Ã	Bookkeepfn	of the II	Students	nts			VIT		Respondents	٠	1
requency of Per- onal Use of tem 81 : ote Register*	Number of Respondents	Frequencia	Vilanoisa000	Frequently and Occasionally Combined	уелец	YeusnA ol	striebroggest to tedmust	*L3neuper¶	Occasionally	Prequently and Occasionally Combined	Neael	YewenA oN	sinebnoqsel lo redmuli	Frequently	Occasionally	Frequently and Occasionally Combined	уелег	No Amera
	%o.	×	×	×	A	×	No.	×	×	×	*	R	No.	×	•	*	×	~
Total Group	631	0.0	9.0	0.5	85.4	14.1	38	0.0	6.0	6.0	86.3	12.8	和902	0.8	7	3.9	8.7	रुश
School Type			` ?	<u> </u>			, -										<u></u>	
a. Hew York City	H	0.0	0.0	0.0	8.1	18.9	2	0,0	0.8	0.8	8	13.2	695	6.0	2	3.6	2.08	टन्डर
b. Large Cary	122	0.0	0.8	0.8	88.8	16.1	\$	0.0	10	9	83.8	15.2	426	1.2	2	3.4	76.9	7
e. Small City Subarban	323	0.0	9	0.3	86.1	13.6	185	0.0	1.0	0.1	86.0	13.0	2	0.5	2.7	3.2	4.8	747
	75	0.0	2.3	1.3	93.3	5.3	36	0.0	0.0		100.0	0.0	172	1.2	3.5	1.7	89.5	3.5
				7 . 4 4	,	,	1		•		:			44	,			

Frequently, Occasionally, Frequently and Occasionreporting, the number of respondents using the frequently. Occasionally, requestions the recommendation of the number of respondents of the group or er, and No Answer is expressed only as a rate per cent of the number of respondents of the group or Lin Combined, Hever, and No Answer is expressesub-group indicated at the left of the column.

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ž,	and the same of th

	. Tensua oli	~	13.1	(777	12.5	4.1
	Never	×	79.7		76.1	81.5	89.0
Lespondents	Frequently and Occasionally Combined	×	7.2		6.9	6,1	7.0
1	Occasionally	×	5.3	1	5.0	5.2	5.5
TIV	Frequently	×	1.9		7.7	0.9	1.7
	Strebnoqseff to Tedmuli	No.	2064	707	25.	222	172
	YewerA oN	8	12.6		14.0	11.9	0.0
ents	Лечег	8	9,48	`.	83.2		96.9
l Students	Frequently and Occasionally and	8	2,8		200	2.6	3.1
oing II	Occasionally	*	2,1		2,1		3.1
Bookkeepin	Frequently	*	0.7		0.8	7	0.0
æ	striebrogseff to redmuli	No.	195		ž ž	185	32
	течепА ой	×	13.0		18.0	12.1	6.7
Students	Деле .	×	84.3		81.1	-1 -	92.0
I Stw	Prequently and Occasionally Combined	M	2.7	·	0.9	2.8	
Bookkeeping	Occasionally	×	2.2	w	9.0		1.3
Bookk	Tre quently	*	0.5	,	0.0	0.3	0.0
	Number of Respondents	Ĭń.	631		13.	i i	3
ble oka :	. <u> </u>		Total Group	School Type	City	e. Small City	d. Biral

298 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the hearest tenth. at the left of the column. sub-group indicated

1. Total Group	Fable out :		Bookke	Bookkeeping	I Stud	Students		ď	Bookkeeping	ping II	. Students	ints			A11		Respondents		
No. \$ \$ \$ \$ \$ \$ No. \$ \$ \$ \$ \$ \$ \$ \$ \$	of Pa	strebrogsed to redamil	Frequently	Occasionally		Леver	Towarh of	stnebnoqsea to redmu#	Frequently	Occesionally	Frequently and Occasionally Combined	Neast	Tewert on	Number of Respondents	Frequentiy	Occasionally		Never	YewenA ol
Cotal Group 631 0.2 1.0 1.1 85.1 13.8 564 0.9 1.2 2.1 85.5 12.4 2064 1.5 3.8 5.2 81.2 School Type ** Ben Tork 111 0.9 0.0 0.9 80.2 18.9 242 0.8 0.8 1.7 85.1 13.2 695 1.4 3.3 4.7 70.3 b. Large City 122 0.0 2.5 31.1 16.4 105 0.0 1.9 80.2 18.4 105 0.0 1.9 83.8 1.4 3.2 1.4 3.2 1.9 3.2 1.9 1.0 <th></th> <th>No.</th> <th>×</th> <th>×</th> <th>8</th> <th>82</th> <th>×</th> <th>No.</th> <th>A</th> <th>×</th> <th>×</th> <th>ise</th> <th>R</th> <th>No.</th> <th>×</th> <th>×</th> <th>×</th> <th>×</th> <th>M</th>		No.	×	×	8	82	×	No.	A	×	×	ise	R	No.	×	×	×	×	M
School Type Light Tork Lill 0.9 0.0 0.9 80.2 18.9 242 0.8 0.8 1.7 85.1 13.2 695 1.4 3.3 4.7 79.3 Light Tork Lity Light City Lorge City Lorge City		631	0.2	1.0	7		13.8	754	0.9	_			4	17902	91	•	5.2	9	13.6
Mew Tork 111 0.9 0.0 0.9 18.9 242 0.8 1.7 85.1 13.2 695 1.4 3.3 4.7 70.3 City 1arge City 122 0.0 2.5 2.5 31.1 16.4 105 0.0 1.9 13.9 5.0 1.0 1.0 2.6 1.0					-	allegalegal-ang rafid				- * <u> </u>					 				
Large City 122 0.0 2.5 81.1 16.4 105 0.0 1.9 18.3 14.3 426 1.9 5.9 7.7 77.7 77.7 77.7 77.7 77.7 77.7 77.7 1.0 3.2 4.3 82.7 Burst 75 0.0 1.3 1.3 92.0 6.7 32 3.1 6.0 172 5.2 90.1	Ó	17.7	0.9	0.0			18.9	242	0.8		7		13.2	695	47	333	4-7	79.3	391
Small City 323 0.0 0.6 0.6 86.7 12.7 185 1.0 1.6 2.6 84.8 12.4 771 1.0 3.2 4.3 Suburban 75 0.0 1.3 1.3 92.0 6.7 32 3.1 0.0 3.1 96.9 0.0 172 2.3 2.9 5.2	Large	122	0.0	2.5	2.5	91	16.4	105	0.0	•	•	ω,	•}	924	1.9	5.9	7.7	11.11	उमर
75 0.0 1.3 1.3 92.0 6.7 32 3.1 0.0 3.1 96.9 0.0 172 2.3 2.9 5.2	Small Subart		0.0	9.0	9.0	86.7	12.7	185	1.0	44	2.6	හ. ස්	12.4	72	1.0	3.2	•	88.7	33.5
	d. Biral	23	0.0	1.3	1.3	92.0	6.7	32	3.1	0.0		96.9	0.0	172	2.3	2.9	5.2	1706	104

299 The simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Mever, and Mo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	25.0		29.9	32.9	20.6	5.2
83	Never	*	53.2		52.7	45.1	55.9	63.4
Respondents	Prequently and Occasionally Combined	*	21.7		17.4	22,1	23.5	30.2
•	Occasionally	8	11.4		10.2	11.3	12,2	12.8
VII	Frequently	*	10.3		7.2	10.8	п.3	17.4
	StrebnoqseN lo TedmuN	No.	2064		69.5	924	777	172
	Towarh ou	8	2h.8		28,1	31.4	0°7	0.0
Students	Neasl	8	57.6		57.14	47.6	59.0	구 평
II Stud	Frequently and Occasionally and	8	17.6		14.5	21.0	20.02	15.6
90	Occasionally	*	8.3		7.0	9.5	9.7	6.3
Bookkeeptn	Frequently	8	9.2		7.4	4.11	10.2	4.6
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	25.5		37.8	36.9	2.4	6.7
Students	Neage	×	56.7		55.9	19.2	58.2	54.0
H	Frequently and Occasionally Combined	æ	17.4		6.3	13.9	4.02	26.7
Bookkeeping	Occasionally	*	10.1		4.5	7.4	12.4	13.3
Booki	Frequently	8	7.3		1,8	9.9	8.0	13.3
	strebnoqsen to redamil	No.	631	·	13.1	122	323	75
Table 245 :	Frequency of Personal Use of Itam 84 : To record cash received or cash paid*		1. Total Group	2. School Type	a. New York City	b. Large City	6. Small City Suburban	d. Biral

300 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

1 1		1 , 1	8		r ol	ကျ	αĵ
	No Answer	×	13.	A company		2	5.2
	Neael .	*	70.6	6.07	65.0	2.27	75.6
Respondents	Occasionally and	×	15.6	12:4	20.02	15.4	19.2
	Occasionally	×	8.9	1.7	11.5	8.8	10.5
A11	Frequently	×	6.7	5.3	8.5	6.6	8.7
	Number of Respondents	No.	2064	695	924	. W	172
	rewent ol	×	13.7	<u>.</u>	17.1	12.4	.0.0
ents	Мелет	*	77.1	78.1	67.6	77.8	96.9
I Students	Frequently and Occasionally Combined	*	9.2	0.	5.2	9.7	3.1
phng II	Occasionally	×	5.3		9.5	h.3	3.1
Bookksepin	Frequently	×	3.9	2.5	5.7	5.4	0.0
	strabrogsed to redmini	No.	764	242	105	185	32
	No Answer	×	13.9	18.9	15.6	13.0	8.0
Students	Neae	8	74.3	73.9	71.3	74.9	77.3
H	Frequently and Occasionally Combined	×	11.7	ne giv weig van	13.1	12.1	14.7
Bookkeeping	Occasionally	R	6.8	6,4	7.4	7.7	8.0
Bookk	Frequently	×	4.9	4.5	5.7	4.3	6.7
	strabrogseff to quoductive	No.	631	1	122	323	73
able 246 :	requency of Per- coal Use of tem 85 : be record the be- giming cash belance in the Cash Receipts Journel or Cash Book*		- Total Group	School Type . Selection	b. Large City	c. Small City Subertan	d. Biral

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Single of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

hleoka :		Rookke	Rookkeeping	I Stud	Students		Ã	Bookkeeping	plng II	[Students	inte			A11		Respondents		į
4 d	Number of Respondents	Frequently	Occasionally	Frequently and Combined	Never	No Anaver	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neae L	Tewenh oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and) Neage	Toward on
	, 0,	×	A	R	**	×	No.	×	*	×	8	B	No.	×	×	*	×	*
- Total Group	631	1.7	2,2	थं य	81.1	14.41	264	1.6	1.6	3.2	83.7	13.1	和902	2.7	5.6	8.3	77.9	14.0
School Type															·• · · · · · · · · · · · · · · · · · ·			
s. Hew Tork City	111	0.0	1.8	2,7	78.4	18.9	242	1.2	1.2	2.5	83.1	14.5	695	1.9	5.3	7.2	76.3	16.5
b. Large City	122	2.5	4.9	To h	77.0	15.6	105	2.9	0.0	2.9	gr.o	16.2	426	4.5	6.1	10.6	74.2	15.3
c. Small City Suburban	323	1.5	2	3.7	83.6	12.7	185	1.6	2.7	4.3	83.7	11.9	777	2.2	**	7.7	80.0	12.3
d. Bural	75	2.7	2.7		-	13.3	32	0.0	3.1	3.1	96.9	0.0	172	4.1	5.8	9.6	82.6	7.6

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302 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequentiy and Occasion-filly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the left of the column.

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ble 248 :		Bockk	Bockkeeping	H	Students		B	Bookkeepin	II Suld	I Students	ents			A11		Respondents	8	
requency of Per-	strabrogsed to reduced	Frequently	Occasionally	Frequently and Occasionally and	Дөлөр	Tewern ok	Number of Respondents	Frequently	Vilanoies000	Frequently and Occasionally and	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иелег	YenenA ol
	No.	×	8	×	R	K	No.	×	×	R	×	×	No.	×	8	8	×	×
Total Group	631	3.8	7.3	11.1	76.1	12.8	1795	4.1	4.7	11.5	75.2	13.3	4902	5.9	10.1	15.9	70.8	13.3
School Type				. ,						,			•	-				.•
a. New York City	H	6.0	5.4	6.3	74.8	18.9	242	3.7	9.9	10.3	75.2	14.5	695	4.2	9.1	13.2	2.6	16.1
b. Large City	122	4.9	9.8	14.8	70.5	14.8	105	4.8	7.6	12.h	70.5	17.1	9247	7.7	10.8	18.5	5,99	15.3
o. Small City Suburban	323	3.7	6.8	10.5	78.3	11.1	185	3.8	8.1	11.9	75.7	11.9	22	6.0	10.2	16.2	2.2	11.5
de Bural	3	6.7	8.0	14.7	77.3	8.0	ñ	6.3	4.6	15.6	7.48	0.0	172	7.6	11.6	19.2	76.2	4.7

303 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-bily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 249 :			Bookk	Bookkeeping	H	Students		μ,	Bookkeepin	90	II Stud	Students			ΤŢγ	1 1	Respondents	ņ	
requency of Fondal Use of tem 88: saling with machendise on signment*	Per-	strebrogse ? To Tedmul	Frequently	Occasionally	Frequently and Occasionally and	Nevel	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Делец	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	уелех	Tensua on
		No.	×	8	R	8	8	No.	8	×	×	*	*	No.	×	*	*	~	~
Total Grou	9	631	3.6	4.0	5.5	79.6	14.9	135	7.0	2.3	3.0	भ देश	14.5	#90Z	2.1	5.3	7.4	#.TT	15.2
School Typ	8.		. •	,			-	,		,						· ·			ERE a Br inc. John mengab
a. New Yo City	ork	H	0.9	1.8	2.7	76.6	20.7	242	0.0	2.9	2.9	50.6	16.5	695	1.6	4.6	6.2	75.3	18.6
b. Large	City	122	7.6	8.2	9.8	73.0	17.2	105	3.8	0.0	3.8	79.0	17.1	924	3.1	9.9	9.6	73.9	797
o. Small Suburb	Caty	323	1.9	3.1	5.0	0.38	13.0	185	0.0	2.7	2.7	84.9	12.4	23	1.9	5.2	7.1	79.6	13.2
Bural		2	1.3	4.0	5.3	0.48	10.7	32	0.0	3.1	3.1	93.8	3.1	172	2.9	5.2	8.1	6.48	7.0
	•									1	7				1	1			4

304 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



Table 250 :		Bookk	Bookkeeping	Н	Students		(X)	Bookkeeping	II guld	I Students	ents			A11	1 1	Respondents		ţ
Frequency of Personal Use of Item 89: Dealing with the repossession of merchandise sold*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Nevet	No Answer	strebnoqseA to TedmuM	Frequently	Occasionally	Frequently and Occasionally Combined	Лечег	No Answer	Number of Respondents	Frequently	Occasionally	Fradmently and Combined	Never	No Answer
	No.	8	8	8	80	8	Nos	*	*	. 8	8	8	No.	8	*	*	*	~
1. Total Group	631	0.3	1.6	1.9	84.2	13.9	1795	2.0	1.1	1.2	85.6	13.1	17902	1.0	3.6	4.6	81.3	14.1
2. School Type	ر			۲,												,		ويو طوي د ده د
a. New York City	111	0.0	0.0	0.0	80.2	19.8	242	0.0	0.8	0.8	84.7	14.5	695	0.9	2.6	*	19.4	17.1
b. Large City	122	0.8	1.6	2.5	80.3	17.2	105	1.0	0.0	1.0	83.8	15.2	924	1.6	3.8	5.4	78.4	16.2
c. Small City Suburban	323	0.3	1.5	1.9	86.0	12.1	185	0.0	1.1	1.1	86.5	12.4	777	0.8	0.4	₽ . \$	82.9	12.3
d. Bural	75	0.0	4.0	0.4	88.0	8.0	32	0.0	6.3	6.3	93.8	0.0	172	9.0	5.8	ф.9	89.0	4.7
r																		

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequentiy and Occasionally as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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Respondents	Frequently and Mever Mever	8 8	8.0 77.0 15.0		-	7.5 73.5 19.0.	y m	.5 73.5 19 .3 72.8 16 .7 80.2 13.
1 1	Occasionally	*	6.2		P = Top Top State Light	5.5	5.5	5.5
A11	Frequently	8	1.8			2.0	2 8 8	2.0
	Number of Respondents	No.	1902			695	695	695
	No Answer	8	14.5			16.1	16.1	17.1
Students	Иечег	8	81.6			80.6	80.6 75.2	80.6 75.2 83.8
II Stud	Frequently and Occasionally Combined	8	3.9	,		3.3	3.3	3.3
	Occasionally	R	2.8			2,1	2.1	2.1
Bookkeeping	Frequently	8	1.1	·		1.2		
	Mumber of Respondents	No.	564	,	,	242	242	242 105 185
	No Answer	8	15.1			23.4	23.4	23.4 17.2 13.3
Students	Иечег	88	80.6		ر آ آ	0.4.0	77.9	77.9
Н	Frequently and Occasionally Combined	8	3.3		α,	7:1	4.9	4.9. 3.1
Bookkeeping	Occasionally	8	3.2		o	1	4.9	4.9
Book	Frequently	82	0.2		0		0.0	0 0
	Number of Respondents	No.	631		111		122	122
able 251 :	requency of Per- chal Use of tam 90 : record employees yroll deductions, the as social curity or income x withheld*		1. Total Group	2. School Type	a. New York City		b. Large City	

306 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

	Tenena ol	×	14.2		17.3	15.7	12.6	5:2
00	Иечет	×	79.4		76.4	76.5	81.8	87.2
Respondents	Prequently and Occasionally and	*	4.9		6.3	7.7	5.6	7.6
	Occasionally	*	4.8		4.7	5.h	# #	5.8
A11	Frequently	*	1.6		1.6	2.3	1.2	1.7
	Number of Respondents	No.	490Z		695	924	177	172
	YewenA oN	8	13.1		14.5	16.2	11.9	0.0
Students	Иечег	8	83.5		81.8	81.9	84.3	96.9
II Stud	Frequently and Occasionally and	8	3°4		3.7	1.9	3.8	3.1
80	Occasionally	×	2.3		2.5	0.0	3.2	3.1
Bookkeept n	Frequently	8	1,1		1.2	1.9	0.5	0.0
	Number of Respondents	No.	1995		242	105	185	32
	YewenA oW	8	14.4		19.8	16.4	13.0	9.3
Students	Never	R	83.2		79.3	81.1	84.5	86.7
H	Frequently and Occasionally and	8	7.2		0.9	2.5	2.5	4.0
Bookkeeping	Occasionally	8	1.7		0.9	1.6	1.5	4.0
Booki	Frequently	æ	9.0		0.0	0.8	0.9	0.0
	Number of Respondents	No.	631		TI.	122	323	33
Table 252 :	Frequency of Personal Use of Item 91: To record payment of payroll deductions to proper agencies*		1. Total Group	2. School Type	a. New York City	b. Large City	o. Small City Suburban	d. Biral

307 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Such the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



1 1	1	4	.		9	- 01	S	Φ.
	yo yuanat	*	14.4		K	16.	12.	5
8	Never	*	80.2		76.4	7.77	83.3	88°4
Respondents	Frequently and Occasionally Combined	8	5.4		6.0	6.1	4.3	5.8
1 1	Occasionally	*	3.9		4.0	4.2	3.5	4.1
A11	Frequently	×	1.5		2.0	1.9	0.8	1.7
	Number of Respondents	No.	1902		695	924	777	172
	. Towara on	8	13.5		14.5	17.1	12.4	0.0
ents	Ne vet	8	0. 18		82.6	80.9	6°-8	100.0
I Students	Frequently and Occasionally Combined	8	2.5	- '- <u> </u>	2.9	1.9	2.7	0.0
ping II	Occasionally	8	1.8	,	1.7	1.0	2.7	0.0
Bookkeeping	Frequently	8	0.7		1.2	1.0	0.0	0.0
-	strabroqseff to redmun	No.	795		242	105	185	32
	TewerA oN	8	14.1		19.8	16.4	12.7	8.0
Students	Лечег	8	9*48		79.3	82.8	4.98	88.0
н	Frequently and Occasionally Combined	8	1.3		0.9	0.8	0.9	4.0
Bookkeeping	Occasionally	B	1.0		0.0	0.8	9.0	4.0
Bookk	Frequently	8	0.3		0.9	0.0	0.3	0.0
	Number of Respondents	No.	631		111	122	323	75
ble 253 /	Figuration of Per- mal Use of less 92 : record the em- ployer's 11a- bilities for pay- roll taxes and/ or employee insurance*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

308 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ner sent and analysindicated at the left of the column.



	Tewera on	8	14.6		17.	16.5	12.6	5.2
20	Делет	8	77.5		75.1	73.0	80,2	86.0
Respondents	Frequently and Occasionally Combined	8	8.3		7.6	10.3	7.7	8.7
1 .1	Occasionally	R	5.5		5.2	5.6	5.8	5.5
A11	Frequently	8	2.8		2.4	4.7	1.8	3.5
	Number of Respondents	No.	1902		695	924	777	172
	Yewer oN	82	13,3		14.5	1.71	п.9	0.0
Students	Neagl	8	83.5		82.6	78,1	84.9	100.0
II Stud	Frequently and Occasionally Combined	8	3.2		2.9	4.8	3.2	0.0
80	Occasionally	8	2.5		2,1	2.9	3.2	0.0
Bookkeepin	Frequently	8	7.0		0.8	1.9	0.0	0.0
	strabrogseff to redmuli	No.	1795		242	105	185	32
	No Answer	82	14,1		18,9	18.0	12.7	6.7
Students	Ие ле г	8	81.1		76.7	75.4	83.0	89.3
н	Frequently and Occasionally and	8	4.8		4.5	9.9	4.3	0.4
Bookkeeping	Occasionally	8	3,8		4.5	4.1	3.7	2.7
Bookt	Lre dneu r JA	8	1,0		0.0	2.5	0.6	1.3
	Number of Respondents	No.	631		111	122	323	25
Table 254 :	Frequency of Personal Use of Item 93 : To record sales*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

309 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



Frequently Occasionally Frequently and Occasionally Combined Occasionally	Occasionally Combined tudents	No Answer	Number of Respondents	Frequently of the propertion of the propertion of the propertion of the propertion of the propertion of the propertion of the propertion of the propertion of the propertion of the propertion of the properties o	Occasionally H	Frequently and Occasionally Combined standard st	Never	No Answer	Number of Respondents	Frequently	W[[onsiece0]	Frequently and Occasionally Combined	Never	"(enenA oV
8	æ	8	No.	8	8	B	82	8	No.	8	8	8	80	*
7.9	76.7	15.4	564	1.8	5.7	7.4	78.0	14.5	17902	3.7	9.0	12.7	72.3	15.0
									······································					
2.7	73.9	23.4	242	1.7	1.4	5.8	77.3	16.9	695	3.2	6.8	9.9	70.9	19.1
9.0	29.5	19.7	105	2.9	9.5	15.4	69.5	18.1	924	5.2	9.9	15.0	67.6	17.4
9.3	3 77.7	13.0	185.	1.6	4.9	6.5	81.6	11.9	777	3.0	9.7	12.7	74.8	12.5
α	2 2 2	4 7	33				7	0	292	C	00	120	77.0	t•4

310 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

		W	12.2		13	14.3	8	2.9
	No Answer	•	-		77		9	
9	Делед	*	62.3		64.9	56.6	67.9	68.0
Respondents	Frequently and Occasionally Combined	8	25.5		20.4	29.1	27.4	29.1
1	Occasionally	×	13.1		10.6	13.1	15.4	12.2
A11	Frequently	8	12,5		9.8	16.0	11.9	16.9
	Number of Respondents	No.	2064		695	426	777	172
	No Answer	8	11.9		13.2	14.3	10.8	0.0
ents	Neagl	8	4,79		69.8	53.3	69.2	₹.
I Students	Frequently and Occasionally and	8	20.7		16.9	32.4	20.0	15.6
II guid	Occasionally	*	9.2		7.9	12.4	9.5	4.6
Bookkeeping	Frequently	B	11.5		9,1	20.0	10.8	6.3
	Number of Respondents	No.	1795		242	105	185	32
	No Answer	8	11.7		16.2	17.2	6.6	4.0
Students	Иечег	8	ቱ•99		ђ*69	8.49	65.0	70.7
H	Frequently and Occasionally Combined	æ	22.9		14.41	18.0	25.1	25.3
Bookkeeping	Occasionally	×	11.9		6.3	8,2	15.2	12.0
Bookk	Frequently	84	10.0		8.1	9.8	9.9	13.3
	Number of Respondents	No.	631		111	122	323	25
ble 256 :	requency of Per- mal Use of Lem 95 : record operating expenses, such as rent, salaries, etc.*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

311 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,



Bookkeeping	I guid	Students	ıts		Bookkeeping	II guid	I Students	ente			A11		Respondents		
Occasionally and Frequently and	-	Occasionally Combined	No Answer	strebrogsea to redmun	Frequently	Occasionally	Frequently and Occasionally and	Never	No Answer	Number of Respondents	Fredneutly	Vicasionally	Frequently and Occasionally Combined	Never	Tewern ow
8 8	8		8 8	No.	8	*	8	*	*	No.	82	×	*	*	*
4°5 T°4	- 7.	4 82.1	1 12.4	t 564	1.8	5.9	7.7	3.6	12.8	17902	2.5	7.8	10.3	4.97	13.
*****												lina estru Pelikuda el			
4.5 4.5	5	77.5	.5 18.0	242	2.5	7.0	9.5	76.0	14.5	695	2.9	3.5	4.11	72.7	16.
0.8 2.5		8	1.16.4	105	1.9	2.9	4.8	80.9	14.3	924	3.1	9.9	9.6	75.6	취
5.6 7.4	2	용	.7 10.8	8 185	1.1	5.9	7.0	81.1	п.9	77	2.1	7.7	9.7	78.1	12,
2.7 2.7	3	93.0	0.4.0	0 32	0.0	6.3	6.3	93.8	0.0	172	1.2	8.7	6.6	0.98	က်

312 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Mowara off	*	14.41		17.0	15.5	13.6	4.7
	Never	*	77.9		76.3	75.8	78.6	86.0
Respondents	Prequently and Occasionally Combined	*	7.7		6.8	8.7	7.8	8.7
	Occasionally	×	5.4		4.7	5.4	6.2	4.7
A11	Frequently	×	2.3		2.0	3.3	1.6	h.1
	Mumber of Respondents	No.	17902		695	1426	Z	172
	No Answer	*	13.1		14.9	15.2	11.9	0.0
ents	Neaet	8	83.8		82.21 14.9	81.9	8	100.0
I Students	Frequently and Occasionally Combined	×	3.7		2.9	2.9	5.9	0.0
otng II	Occasionally	8	2.7		2.5	1.0	4.3	0.0
Bookkeeptn	Frequently	*	1,1		4.0	1.9	1.6	0.0
	Number of Respondents	No.	1195		242	105	185	32
	No Answer	*	9.भा		20.7	17.2	13.3	6.7
Students	Делед	R	9.28		78.4	81.1	83.3	88.0
H	Frequently and Occasionally Combined	×	2,7		0.0	1.6	3.4	4.0
Bookkeeping	Occasionally	8	1.9		0.9	0.0	2.8	2.7
Bookk	Frequently	×	0.8		0.0	1.6	9.0	1.3
	atnebnoques to redmuli	No.	631		111	122	323	75
able 258 :	requency of Per- conal Use of Item 97 : Fecting partner- ship capital or personal accounts.		1. Total Group	2. School Type	a. Hew Tork City	b. Large City	6. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TewerA oW	×	13.1		3	15.5	4.11	3.5	
60	Never*	×	79.8		76.3	. 92	3,	98.1	
Respondents	Frequently and Occasionally Combined	*	7.1		7.9	7.7	6.2	5.8	
	Occasionally	×	5.7		6.2	6,1	5.1	5.5	
A11	Frequently	8	1.4		1.7	1.6	1.2	9.0	
	Number of Respondents	No.	2064		695	426	72	172	
	YewenA oW	8	12.6		13.6	15.2	11.9	0.0	
Students	Neaet	8	9.48		82.2	82.9	85.9	100°C	
II Stud	Frequently and Occasionally and	*	2.8		4.1	3.09	2.2	0.0	
	Occasionally	*	2,3		3.3	1.0	2.2	0.0	
Bookkeepin	Frequently	•	0.5		9.8	1.0	0.0	0.0	
	Number of Respondents	No.	495		242	105	185	32	
	Yearen ovi	8	12.5		18.0	18.0	10.2	5.3	
Students	Мечег	8	84.9		82.0	79.5	₩.₩	93.0	
н	Frequently and Occasionally Combined	8	4°2		0.0	2.5	3.4	1,3	
Bookkeeping	Occasionally	8	2.1		0.0	1.6	3.1	1,3	
Bookk	Frequently	×	0.3		0.0	0.8	0.3	0.0	
	Mumber of Respondents	No.	631		111	122	323	35	,
h) = 250 :			Total Group	School Type	a. New York City	b. Large City	c. Small City Suburben	d. fürel	-
ثل	202 E41004	1.		•					

314 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

II Students All Respondents	Frequently and Mever No Answer of Respondents Frequently and Frequents Frequently and Occasionally Frequently and Occasionally Frequently Frequen	8 8 8 No. 8 8 8 8	3.4 83.7 12.9 2064 1.1 6.6 7.8 78.9 13.4		. 4.1 80.6 15.3 695 1.0 7.3 8.3 75.0 16.7	2.9 83.8 13.3 426 1.6 7.7 9.4 75.8 14,	3.2 84.9 11.9 77 1.0 5.7 6.7 81.6 11.7	0.0 100.0 0.0 172 0.6 5.2 5.8 90.1 4.1
			12.9		15.3	13.3	п.9	0.0
udents	Never	*	83.7		80.6	83.8	84.9	100.0
Ħ		8 8	•		h.1 k.1	-6	2.7 3.8	0.0
Bookkseping	Frequently	8	ተ*0		0.0	1.0	0.5	0.0
	Number of Respondents	No.	8 564		0 242	2 105	5 185	7 32
nts	Never No Answer	8 8	3.7 12.8		78.4 18.0	9 17.	85.8 10.	93.0 6.7
I Students	Frequently and Combined	×	3.5 83.		3.6 78	4.9 77	3.4 8	1.3 9
Bockkeeping	Occasionally	82	3.		3.6	3.3	3.4	1.3
Bock	Frequently	æ	0.3		0.0	1.6	0.0	0.0
	Mumber of Respondents	No.	631		Ħ	122	323	2
**************************************	requency of Per- onal Use of tem 99: b record the declaration or payment of dividends*		. Total Group	· School Type	A. Hew Tork City	b. Large City	6. Small City Suburban	d. Burial

315 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth, All rates per cent are rounded to the nearest tenth,

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E	RI	\mathbb{C}
Full	lext Provide	d by ERIC

	TewenA oN	×	13.1		16.0	13.8	11.8	5.2
8	Делец	×	30.8	-	77.0	80.5	9.28	89.0
Respondents	Frequently and Occasionally Combined	×	6.1		7.1	5.6	5.6	5.8
1 1	Occasionally	×	5.0		5.8	4.5	4.7	5.2
411	Frequently	×	1.1		1,3	3.2	0.9	0.5
	Mumber of Respondents	No.	17902		695	924	72	172
	Toward cli	*	12.6		14.0	14.3	11.9	0.0
ente	Never	Z	85.1		9.3	8 18	86.5	96.9
I Students	Frequently and Occasionally Combined	82	2,3		3.3	3.0	1.6	3.1
ping II	Occasionally	*	2,1		3.3	0.0	1.6	3.1
Bookkeeping	Frequently	8	0.2		0.0	1.0	0.0	0.0
	etrebroques to Tedmull	No.	195		242	105	185	32
	No Answer	88	12.4		18.c	14.8	10,8	6.7
Students	Делец	æ	84.8		79.3	88.8	85.8	93.0
H	Frequently and Coubined	8	2.9		2.7	2.5	3.4	1.3
Bookkeeping	Occasionally	×	2.5		1.8	1.6	3.4	1,3
Bookk	Frequently	×	0.3		0.9	0.8	0.0	0.0
	Mumber of Respondents	No.	631		111	122	323	75
ble 261 s	equency of Per- mal Use of cm 130 : welving bond issues*		Total Group	School Type	a. Hew York City	b. Large City	c. Small City Suburban	d. Biral

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	E	F	?	I	C
		II Text I	Provi	ded b	ERIC
١					

	No Answer	8	15.6		18.7	16.2	14.3	7.6
80	Делец	æ	78.1		75.0	77.2	79.9	84.3
Respondents	Frequently and Occasionally and	8	η•9		6.3	6.8	5.8	8.1
5	Oceastonally	8	5.0	in one-frequency	5.3	4.7	4.8	5.8
A11	Frequently	8	1.4		1.0	2.1	1.0	2.3
	Number of Respondents	No.	1902		695	426	72	172
	YewenA oN	8	15.1		16.1	17.1	13.0	12.5
Students	Делец	R	82.1		79.3	80.9	85.4	87.5
II Stud	Frequently and Occasionally and	8	2.8		4.5	1.9	1.0	0.0
1	Occasionally	8	2.5		4.5	0.0	1.6	0.0
Bookkeeping	kredneutly	×	4.0		0.0	1.9	0,0	0.0
	strebrogsea to redaming	No.	1995	•	242	105	185	32
	Yourna ov	88	15.2		19.8	16.4	34.6	9.3
Students	Never	8	82.1		78.4	82.0	भ•त्र	36.7
-	Frequently and Occasionally Combined	8	2.7		1.8	1.6	3.1	4.0
Bookkeeping	Occasionally	W.	2.2	,	1,8	0.8	2,8	2.7
Bookk	Frequently	88.	0.5		0.0	0.8	0.3	1.3
	Strebnoqeen to redmini	No.	631		111	122	323	33
able 262 :	requency of Per- onal Use of tem 101 : mvolving goodwill*		- Total Group	s. School Type	a. Hew Tork City	b. Large City	6. Small City Suburban	d. Brrel

317 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



					m	· 01	ы	мI
	No Answer	*	13.4		16.3	15.0	12.1	4.1
ø	Never	*	78.6		76.4	75.6	4.08	87.2
Respondents	Occasionally and Frequently and	×	7.9		7.3	4.6	7.5	8.7
	Occasionally	×	6.7		6.3	22	6.9	7.0
VII	Frequently	*	1.2		1.0	2.3	9.0	1.7
	Number of Respondents	No.	17902		695	924	72	172
	No Answer	8	13.3		14.9	15.2	11.9	3.1
ants	Never	8	83.2		g. o	80.9	85.h	93.8
[Students	Frequently and Occasionally and	8	3.5		4.1	3.8	2.7	3.1
otng II	Occasionally	8	3.2		3.7	2.9	2.7	3.1
Bookkeeping	Frequently	R	4.0		4. 0	1.0	0.0	0.0
А	etnebnoqeeA lo redmuM	No.	564		24/2	105	185	32
	No Answer	BR	12.5		18.0	15.6	11.5	4.0
Students	Never	8	9*18		80.2	0.8	85.1	93.3
I Itu	Frequently and Occasionally and	Be	2.9		1.8	2.5	3.4	2.7
Bookkeeping	Occasionally	82	2.7		1.8	1.6	3.4	2.7
Bookk	Frequently	×	0,2		0.0	0.8	0.0	0.0
	strebrogsea to redamilia	No.	<u>1</u> 69		Ħ	122	323	75
able 263 :	requency of Per- onal Use of tem 102 : o correct posting errors*		. Total Group	e School Type	a. New Tork City	b. Large Ctty	c. Small City Suburban	d. Bural

318 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Single of the number of the number of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	YenenA ol	*	13.5		16.5	34.),11	5.:	
	Neaet	×	81.8		78.7	78.9	2, 43	91.3	
Respondents	Frequently and Occasionally Combined	*	4.7		9°#	9.9	D.4	3.5	
	Occasionally	×	3.9		3.9	5.4	3.5	2.3	
A11	Frequently	×	0.8		0.7	1.2	0.5	1.2	
	Number of Respondents	No.	7907		695	426	72	3/2	
	TewerA oN	8	13.5		5.3	15.2	12,4	0.0	
Students	Never	8	85.1		83.1	82.9	86.,5	100.d	
II Stud	Trequently and Occasionally Compined	82	1.4		1.7	1.9	1.1	0.0	
90	Occasionally	×	1,2		1.7	1.0	1,1	0.0	
Bookkeeptr	Wrequently.	8	0.2		0.0	1.0	0.0	0.0	
	StrebnoqseA to redmuN	No.	1995		242	105	185	32	
	TewerA oN	R	12.7		19.8	15.6	10.5	6.7	
Students	Never	8	87.0		82.2	ग •म्8	88.9	93.3	
н	Frequently and Occasionally Combined	8	0.3		0.0	0.0	9.0	0.0	
Bookkeeping	Occasionally	*	0.3		0.0	0.0	9.0	0.0	
Bookk	Frequently	*	0.0		0.0	0.0	0.0	0.0	
	Number of Respondents	No.	631		111	122	323	75	
Table 264 :	requency of Per- sonal Use of Item 103 : or bad debts collected after they have been written off*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Riral	

319 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



b) 265 :		Bookk	Bookkeeping	H	Students		æ	Bookkeeping	II guid	I Students	ents			A11		Respondents		
~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	Number of Respondents	Fredneutly	Occasionally	Prequently and Occasionally and	Лечег	TewerA oV	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Мечет	TewerA oN	Number of Respondents	Fredneutly	I wfforesteered	Occasionally and Frequently and	Never	Tewern of
	No.	BS	B	æ	8	8	No.	8	8	8	8	8	No.	×	8	8	×	w
Total Group	531	0.5	1.9	2.4	85.7	11.9	1795	1.1	2.7	3.7	83.2	13.1	17902	2.0	5.6	7.6	79.4	13.0
School Type				· • · · · ·				•								****		
a. New York City	H	0.0	0.9	0.9	0.38	17.1	242	4°0	3.3	3.7	ж. К	14.9	695	1.9	9.4	6.5	77.7	15.8
b. Large City	122	1.6	2.5	4,1	80.3	15.6	105	1.9	2.9	8.4	0.08	15.2	426	3.3	9.9	6.6	75.1	35.0
6. Small City Suburban	323	0.3	2.2	2.5	87.0	10.5	185	1.6	1.6	3.2	84.9	11.9	2	1.6	6.0	7.5	80.9	11.5
d. Rural	73	0.0	1.3	1-3	24.7	0.4	32	0.0	3.1	3.1	96.9	0.0	172	1.7	5.2	7.0	89.5	325
												,						

for simplicating in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-tly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or bub-group andicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	YournA o'M	×	13.3		16.1	15.7	11.5	4.1
90	Never	88	78.7		77.6		80.2	4°88
Respondents	Frequently and Occasionally Combined	8	8.0		6.3	10.3	8.3	7.6
l l	Occasionally	*	6.0		4.3	7.3	6.9	5.2
VII	Frequently	8	2.0		2.0	5.1	1.4	2.3
	Number of Respondents	No.	1902		695	भडर	777	172
	TewerA oN	8	12.9		14.5	15.2	п.9	0.0
Students	Never	8	83.0		81.4	78.1	84.3	100.0
II Stud	Frequently and Occasionally Combined	8	4.1		3.7	6.7	3.8	0.0
80	Occasionally	8	3.2		2.9	5.7	2.7	0.0
Bookkeepin	Frequently	8	0.9		0.8	1.0	1.1	0.0
	Number of Respondents	No.	199		242	105	185	32
	Tewara oV	8	12.4		17.1	16.4	10.5	6.7
Students	Never	8	84.8		81.1	79.5	86.0	93.3
H	Frequently and Occasionally Combined	R	2.9		1.8	4.1	3.4	0.0
Bookkeeping	Occasionally	8	2.4		1.8	2.5	3.1	0.0
Bookk	Frequently	8	0.5		0.0	1.6	0.3	0.0
	Number of Respondents	No.	631		111	122	323	75
* 993 elq	requency of Per- onal Use of Ltem 105 : to close certain accounts at the end of the fiscal period*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

321 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Silv Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	W	13.6	···	16.7	23	Ħ	4
92	Лечег	8	81.2		78.6	78.2	83.0	7.06
Respondents	Frequently and Occasionally and	88	5.3		4.7	6.8	5.1	k.7
1 1	Occasionally	*	0.4		3.9	4.5	0.4	2.9
A11	Frequently	*	1.3		0.9	2.3	1.0	1.7
	Number of Respondents	No.	17902		695	7537	777	172
	No Answer	8	13.1		14.9	15.2	υ.9	0.0
Students	Neagl	8	85.3		83.5	8.9	86.5	100.0
II Stud	Frequently and Occasionally and	8	1.6		1.7	1.9	1.6	0.0
1 (Occasionally	8	1.4		1.7	1.0	1.6	0.0
Bookkeeping	Frequently	8	0.2		0.0	1.0	0.0	0.0
μ.	Number of Respondents	No.	1795		242	105	185	32
	No Answer	×	12.5		17.1	15.6	11.1	6.7
Students	Never	8	86.5		0.28	83.6	87.6	93.3
н	Frequently and Occasionally Combined	*	1.0		0.9	0.8	1.2	0.0
Bookkeeping	Occasionally	84	9*0		0.9	0.0	0.9	೦೦
Bookk	Frequently	×	0.3		0.0	0.8	0.3	0.0
	Number of Respondents	No.	631		111	122	323	33
ble 267 :	equency of Per- nal Use of sm 106 ; record receiving of customer's note in payment of an open account*		Total Group	School Type	. Hew Tork City		Small City	- Biral
퀽			H	ଷ	å	ځ	ě	7

322 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Tenena ol	×	18.1		22.0	22.3	15.4	4.1	
	деле т.	×	75.5		72.5	68.8	78.9	89.0	
Respondents	Frequently and Occasionally and	*	6.3		5.5	8.9	5.7	6.4	
l .	Occasionally	*	4.2		3.9	6.3	3.9	1.7	
A11	Fredneutly	×	2.1		1.6	2.6	1.8	4.7	
	Number of Respondents	No.	17902		695	426	77.1	172	
	No Answer	*	18.4		2.5	22.9	15.1	0.0	
ents	Never	\$	4.6%		76.4	74.3	83.2	96.9	
I Students	Frequently and Occasionally Combined	*	2.1		2,1	2.9	1.6	3.1	
II guid	Occasionally	*	2.0		2,1	1.9	1.6	3.1	
Bookkeeptn	Frequently	8	0.2		0.0	1.0	0.0	0.0	
B	strabroqsef to redmul	No.	\$6.4		242	105	185	32	
	TewerA oN	×	17.7		26.1	26.2	3 4. 6	5.3	
Students	Never	BR	80.7		73.0	72.1	83.3	と。お	
H	Frequently and Occasionally and	×	1.6		0.9	1.6	2.2	0.0	
Bookkeeping	Occasionally	×	1.0		0.0	1.6	1.2	0.0	
Bookk	Frequently	W	9.0		0.9	0.0	0.9	0.0	
	stasbaoqseA lo redmuil	No.	631		111	122	323	25	
ble 268 :	ាស់ សម័រ ដែ		- Total Group	School Type	a. New York	b. Large City		d. Bural	

323 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



ble 269 :		Bookk	Bookkeeping	Н	Students		æ	Bookkeeping	ping II	I Students	ents			A11	a 1	Respondents	ø	
equency of Per- mal Use of em 108 : the general ledger accounts*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Never	TewerA oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally and	Never	TewerA oN
	No.	8	86	8	8	8	No.	8	8	8	*	8	No.	*	8	×	*	*
Total Group	631	0.3	1,7	2,1	85°4	12.5	795	0.5	2.3	2.8	83.5	13.7	490Z	2.2	4.7	6.9	79.2	13.9
School Type				-			, , , , , , , , , , , , , , , , , , , 											
a. New York City	111	0.0	0.0	0.0	B. L	18.9	24/2	4.0	2.5	2.9	80.6	16.5	695	2.3	0.4	6.3	76.5	17.1
b. Large City	122	0.0	0.8	0.8	83.6	15.6	105	1.0	3.8	4.8	0.08	15.2	756	2.3	6.1	8.5	76.1	15.5
o. Small City Suburban	323	9.0	8.8	3.4	85.8	10.8	185	0.5	1,1	1.6	87.0	11.4	E.	1.7	4.8	6.5	81.2	12.3
d. Bural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	3.1		96.9	0.0	172	3.5	4.1	7.6	4.88	4.1

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TawenA oN	58	13.9		17.3	16.0	11.9	4
50	Иеveг	æ	79.2		77.0	75.1	81.5	87.8
Respondents	Frequently and Occasionally Combined	82	6.9		5.8	8.9	9•9	8.1
	Occasionally	×	7-7		3.3	5.9	L- #	3.5
A11	Frequently	æ	2.6		2.4	3.1	1.9	4.7
	Number of Respondents	No.	1902		695	426	777.	172
	No Answer	æ	13.8		16.9	15.2	11.4	0.0
Students	Never	8	83.2		80.6	80.0	86.5	93.8
i 6	Frequently and Occasionally Combined	8	3.0		2.5	4.8	2.2	6.3
II guid	Occasionally	8	2.0		1.7	3.8	1.1	3.1
Bookkeeping	Frequently	8	1,1		0.8	1.0	1,1	3.1
ш	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	12.5		18.9	16.4	10.5	5.3
Students	Иеver	8	84.9		80.2	80.3	86.7	92.0
I Stu	Frequently and Occasionally Combined	B	2.5		0.9	3•3	2.8	2.7
Bookkeeping	€Ccasionally	8	1.7		0.0	1.6	2.2	2.7
Bookk	Frequently	8	0.8		0.9	1.6	9.0	0.0
	Number of Respondents	No.	631		111	122	323	75
ble 270 :	equency of Per- nal Use of em 109 : controlling accounts (Accounts Receiv- able, Accounts Payable, or other)*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

325 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TewerA oN	80	14.6		18.0	16.1	12.	4
ø	Never	R	77.2		75.0	72.3	79.5	87.8
Respondents	Frequently and Occasionally Combined	88	8,2		7.1	11.3	7.8	7.6
1	Transfero()	PR.	5.6		4.7	7.3	6.2	2.3
A11	Frequently	86	2.6		2.3	4.0	1.6	5.2
·	Number of Respondents	No.	7902		695	426	771	172
	No Answer	88	14.5		17.8	16.2	11.9	0.0
Students	Never	88	81.2		78.9	76.2	84.3	96.9
II Stud	Prequently and Occasionally and	8	4.3		3.3	•	3.8	3.1
1	Occasionally	8	3.0		2.1	6.7	2.2	3.1
Bookkeeping	Frequently	8	1.2		1.2	1.0	1.6	0.0
	Number of Respondents	No.	564		242	105	185	32
	TewerA oN	æ	13.6		20.7	18.0	11.5	5.3
Students	Леveт	8	83.7		79.3	77.9	85.8	90.7
ы	Frequently and Occasionally Combined	88	2.7		0.0	4.1	2.8	4.0
Bookkeeping	Occasionally	BR	1.6		0.0	2.5	ດ ດ	0.0
Book	Frequently	BE	1.1		0.0	1.6	9.0	4.0
	Number of Respondents	No.	631		111	122	323	75
Table 271 :	Frequency of Personal Use of Item 110: Column totals of the special journals (Sales, Purchases, Cash Receipts, Cash Payments, or other)*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

326 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest touth. All rates per cent are rounded to the nearest touth.

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	No Answer	æ	14.1		17.6	16.1	11.5	4
S.	Лечет	88	79.3		77.1	75.4	81.1	89.0
Respondents	Frequently and Occasionally Combined	B	6.6		5.2	8.2	7.0	4.9
	Occasionally	8	4.7		3.9	5.6	5.3	2.3
A11	Frequently	82	1.9		1.3	2.6	1.7	4.1
	Number of Respondents	No.	2064		695	426	777	172
	No Answer	88	13.5		16.1	15.2	11.4	0.0
Students	Never	8	o * 18		82.2	81.0	85.9	96.9
II Stud	Frequently and Occasionally Combined	BE	2.5		1.7	3.8	2.7	3.1
80	Occasionally	82	1.8		1,2	2.9	1.6	3.1
Bookkeepin	Frequently	8	0.7		0.4	1.0	1.1	0.0
μ	etnebnoqeeA lo redmuM	No.	564		242	105	185	32
	No Answer	8	13.0		19.8	17.2	10.8	5.3
Students	Never	8	84.9		80.2	81.1	86.0	93.3
н	Frequently and Occasionally Combined	8	2,1		0.0	1.6	3.1	1.3
Bookkeeping	Occasionally	88	1.1		0.0	0.8	1.9	0.0
Bookk	Frequently	8	1.0		0.0	0.8	1.2	1.3
	Number of Respondents	No.	631		111	122	323	75
ble 272 :	requency of Per- onal Use of tem 111 : olumn totals of the columnar General Journal*		. Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combinad, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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н	60	Bookkeeping
Tewer on	Frequently and Never No Answer	Occasionally Co
æ	8 8 8	R
3 13.5	1.3 85.3 13.5	85.3
2 19.8 242	ω	80.2 19.8
1 17.2 105	17.2	6 81.1 17.2
3 10.8 185	ω	87.3 10.8
-	0.0 90.7 9.3	7.06

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and Sociation ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

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	No Answer	25	13.		17.	15.	ä	4.3
8	Never	86	78.5		76.5	73.9	80.5	4.88
Respondents	Frequently and Occasionally and	8	7.7		6.0	10,6	7.5	7.6
1 1	Occasionally	8	6.0		4.5	8.2	4.9	5.2
A11	Frequently	86	1.6	والتسوامات و و دوس	1.6	2.3	1.2	2.3
	Number of Respondents	No.	7902		695	426	771	172
	No Answer	88	13.5		16.5	14.3	 11.4	0.0
ents	Never	8	81.2		79.3	77.1	83.2	96.9
I Students	Frequently and Occasionally Combined	8	5.3		4.1	8.6	5.14	3.1
ping II	Occasionally	88	4.3		2.9	6.7	4.9	3.1
Bookkeepin	Frequently	8	1,1		1.2	1.9	0.5	0.0
ш	Number of Respondents	No.	564		242	105	185	32
	TawenA oW	8	12,8		18.0	17.2	11.1	5.3
Students	Иечег	8	83.7		80.2	77.9	85. lt	7.06
н	Frequently and Occasionally Combined	88	3.5		1.8	4.9	3.4	4.0
Bookkeeping	Occasionally	8	3.0		1.8	1,01	2.8	4.0
Bookk	Frequently	80	0.5		0.0	0.8	0.6	0.0
	Number of Respondents	No.	631		111	122	323	75
able 274 :	requency of Per- onal Use of tem 113 % frectly from a sales slip*		. Total Group	• School Type	a. New York City	b. Large City	6. Small City Suburban	d. Rural

329 For simplicity in reporting, the number of respondents using the item Frequently; Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ber cent are rounded to the nearest tenth.

ble 275 :		Bookk	Bookkeeping	H	Students			Bookkeepin	50	II Stud	Students			A11	1	Respondents	60	
requency of Per- onal Use of tem 114 : rectly from a cash register tape*	Number of Respondents	Frequently	Occasionally	Occasionally and Frequently and	Never	rawana oli	StrebnoqseA to redmuN	Frequently	Occasionally	Frequently and Occasionally Combined	Леveт	TewanA oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	TewerA oW
	No.	8	8	8	8	8	No.	8	8	8	8	88	No.	82	8	&	88	88
• Total Group	631	9.0	2.2	2.9	84.3	12.8	195	0.7	2.8	3.5	83.0	13.5	1902	1,1	8° [†]	5.9	80.3	13.{
• School Type																		
a. New York City	111	0.0	0.0	0.0	81.1	18.9	242	0.8	1.7	2.5	81.0	16.5	695	6.0	3.3	4.2	78.3	17.1
b. Large City	122	0.8	2.5	3.3	79.5	17.2	105	1.0	3.8	4.8	80.9	14.3	924	1.4	5.9	7.3	77.2	15.
c. Small City Suburban	323	0.9	2.8	3.7	85 . 4	10.8	185	0.5	3.8	4.3	84.3	11.4	122	6.0	5.6	6.5	81.7	11
d. Rural	75	0.0	2.7	2.7	92.0	5.3	32	0.0	3.1	3.1	96.9	0,0	172	2.3	4.7	7.0	89.0	4.

330 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Simplicity in reporting, the number of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 276 :		Bookk	Bookkeeping	н	Students		μ.	Bookkeeping		II Stud	Students			A11	1	Respondents	S	
requency of Personal Use of Stem 115 : Directly from an invoice*	Number of Respondents	Frequently	Occasionally	Occasionally combined Frequently and	Never	Tewara oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neagt	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	Toward ow
	No.	R	BE	8	BE	88	No.	88	8	88	B	8	No.	8	×	88	88	88
. Total Group	631	0.3	1.0	1.3	85.9	12.8	1795	1.1	2.5	3.5	4.28	14.0	7902	1.5	4.3	6.3	79.8	13.9
. School Type					· · · · · ·								4) m///				
a. New York City	111	0.0	1.8	1.8	80.2	18.0	242	0.8	2,1	2.9	79.8	17.4	695	1.3	C #	5.3	77.0	17.6
b. Large City	122	1.6	0.0	1.6	8	17.2	105	1.0	3.8	4.8	80.9	14.3	426	2.6	7.3	9.6	74.9	15.3
c. Small City Suburban	323	0.0	0.9	0.9	88.2	10.8	185	1.1	2.2	3.2	84.9	11.9	777	0,8	4-3	5.1	83.0	11.9
d. Rural	25	0.0	1.3	1.3	92.0	6.7	32	3.1	3.1	6.3	93.8	0.0	172	2,3	4.7	7.0	88.4	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion— wally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

t s	уеveт	88	75.6	•••	72.9	59.5	78.7	7.06
Respondents	Frequently and Occasionally Combined	88	5.6		5.3	8.2	4.5	7.*4
All Res	Occasionally	8	3.5		3.3	4.9	3.2	1.7
A	Frequently	8	2,1		2.0	3.3	1.3	2.9
	Number of Respondents	No.	17902		695	924	77.7	172
	No Answer	8	19.0		21.1	21.0	17.8	3.1.
Students	Иеveг	88	79.8		77.7	76.2	81.6	96.9
II Stud	Frequently and Occasionally and	88	1.2		1.2	2.9	0.5	0.0
1 1	Occasionally	8	0.5		η * 0	1.0	0.5	0.0
Bookkeeping	Frequently	88	0.7		0.8	1.9	0.0	0.0
	Number of Respondents	No.	795		542	105	185	32
	No Answer	8	18.1		27.0	26.2	14.9	5.3
Students	Иечег	BR	80 8		1,5%	71.3	८• म्	と。ま
H	Frequently and Occasionally and	88	1.1		0.9	2.5	0.9	0.0
Bookkeeping	Occasionally	B	0.8		6.0	2.5	0.3	0.0
Book	Frequently	8	0.3		0.0	0.0	0.6	0.0
	Number of Respondents	No.	631		111	122	323	75
able 277 :	requency of Per- onal Use of tem 116 : Werchandise inventory*		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Biral

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion- wally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or wally combined, Never, and No Answer is expressed only as a rate per cent are rounded to the nearest tenth.

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YewerA oN

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	TewerA oN	88	13.5		17.9	15.3	11.5	4.1
တ္	Never	B	79.3		7.6.8	75.4	81.1	90.7
Respondents	Frequently and Occasionally Combined	88	7.2		0.9	7.6	7.h	5.2
All Rest	Occasionally	82	4.5		3.7	5.4	5.6	1.7
Y	Frequently	88	2.6	andreas v programme and	2.3	4.0	1.8	3.5
	Number of Respondents	No.	7902		495	426	177	172
	No Answer	88	13.8		16,1	14.3	12.4	3.1
Students	Never	8	83.7		82.6	80.0	6,48	96.9
II Stud	Frequently and Occasionally Combined	8	2.5		1.2	5.7	2.7	0.0
50	Occasionally	8	1.8		0.8	3.8	2.2	0.0
Bookkeepin	Frequently	æ	0.7		4.0	1.9	0.5	0.0
	Number of Respondents	No.	1795		24:2	105	185	32
	Towarh ou	8	12.2		18.9	15.6	10.5	4.0
Students	Never	88	35.4		80.2	82.0	⊅.	94.7
+	Frequently and Scastonally Combined	B	2.4		6.0	2.5	3.1	1.3
Bookkeeping	Occasionally	BE	1.6		6.0	0.8	2.2	1.3
Bookk	Frequently	88	0.8		0.0	1.6	6.0	0.0
	Number of Respondents	No.	631		111	122	323	75
able 278 :	requency of Per- onal Use of tem 117 : Notes Receivable or Notes Payable*		1. Total Group	e. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

333 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group in Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the lift of the column, All rates per cent are rounded to the nearest tentin.

The port of Respondents of Responden	Table 279 :		Bookk	Bookkeeping	I Stu	Students		m	Bookkeeping	ping II	I Students	ents			WTT-	1 1	Respondents	8	
Total Group 631 6.6 2.2 2.9 84.3 564 0.4 2.5 2.8 83.3 13.8 70.0 4	of Pe	Number of Respondents	Frequently	Occasionally	· · · · · · · · · · · · · · · · · · ·	Never	No Answer	Number of Respondents	Frequently	Occasionally	_	Never	No Answer	Number of Respondents	$_{ m I_{ m i}}$ redneutJ $_{ m I}$	Occasionally	Frequently and Occasionally Combined	Never	TewerA oN
Cotal Group 631 0.6 2.2 2.9 84.3 12.8 564 0.4 2.5 2.8 83.3 13.8 2064 1,7 5.9 School Type a. New York 111 0.0 1.8 76.6 21.6 242 0.4 2.5 2.9 81.4 15.7 695 1.6 5.2 b. Iarge City 122 1.6 2.5 4.1 80.3 15.6 105 1.0 2.9 3.8 81.9 14.3 426 3.3 6.8 c. Small City 323 0.6 2.2 2.8 86.7 10.5 185 0.0 2.7 84.9 12.4 771 0.9 6.2 a. Small City 323 0.6 2.7 2.7 84.9 12.4 771 0.9 6.2 a. Small City 323 0.0 2.7 2.7 84.9 0.2 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0		No.	R	88	B	88	4	No.	88	A:	B	æ	Be	No.	88	8	8	×	æ
School Type a. New York 111 0.0 1.8 1.8 76.6 21.6 242 0.4 2.5 2.9 81.4 15.7 695 1.6 5.2 b. Large City 122 1.6 2.5 4.1 80.3 15.6 105 1.0 2.9 3.8 81.9 14.3 426 3.3 6.8 1 c. Small City 323 0.6 2.2 2.8 86.7 10.5 185 0.0 2.7 84.9 12.4 771 0.9 6.2 d. Largal 75 0.0 2.7 2.7 92.0 5.3 32 0.0 0.0 93.8 6.3 172 1.7 4.7		631	9.0	2.2		٤.	-	795	70	2.5		•	13.8	7902	• 1	5.9	7.6	78.6	13.8
New York 111 0.0 1.8 1.8 76.6 21.6 242 0.4 2.5 2.9 81.4 15.7 695 1.6 5.2 City Izrge City 122 1.6 2.5 4.1 80.3 15.6 105 1.0 2.9 3.8 81.9 14.3 426 3.3 6.8 Small City 323 0.6 2.2 2.8 86.7 10.5 185 0.0 2.7 84.9 12.4 771 0.9 6.2 Suburaban 75 0.0 2.7 2.7 82.0 5.3 32 0.0 0.0 93.8 6.3 172 1.7 4.7															***************************************				
Large City 122 1.6 2.5 4.1 80.3 15.6 105 1.0 2.9 3.8 81.9 14.3 426 3.3 6.8 1 Small City Suburban 323 0.6 2.2 2.8 86.7 10.5 185 0.0 2.7 84.9 12.4 771 0.9 6.2 Furral 75 0.0 2.7 2.7 92.0 5.3 32 0.0 0.0 93.8 6.3 172 1.7 4.7		111	0.0	• 1	ω.	9.	• 1	242	4.0	• •	6.		15.7	695		• •	6.8	75.5	17.6
Small City 323 0.6 2.2 2.8 86.7 10.5 185 0.0 2.7 2.7 84.9 12.4 771 0.9 6.2 Lural 75 0.0 2.7 2.7 92.0 5.3 32 0.0 0.0 93.8 6.3 172 1.7 4.7	Large C	122	• 1	• 1		1	• 1	105		2.9	ω	7.8	14.3.	924	3.3	• •	10.1	74.9	15.0
75 0.0 2.7 2.7 92.0 5.3 32 0.0 0.0 93.8 6.3 172 1.7 4.7	Small C Suburba	323	9.0	• • •	æ	2	10.5	185	0.0	2.7			12.4	777	0.9		7.1	81.2	11.7
	d. Kural	75	0.0	2.7		92.0	5.3	32	0.0	0.0		93.8	6.3	172	1.7	4.7	4.9	4.88	4.7

*For simplicity in reporting, the number of respondents using the item Frequentiy, Occasionally, Frequently and Occasionally Sombined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	rewern oN	82	13.5		17.0	14.6	11.9	3.5
60	Леver	8	79°4		77.3	75.8	80.9	89.5
Respondents	Occasionally and Prequently and	8	7.1		5.6	9.6	7.1	7.0
	Occasionally	*	5.3		3.5	7.5	6.1	4.1
A11	Frequently	8	1.8		2.2	2.1	1.0	2.9
	Number of Respondents	No.	7902		695	1426	77.	172
	No Answer	8	13.7		15.7	14.3	12.4	3.1
Students	Never	8	83.5		82.6	80.0	84.9	93.8
II Stud	Frequently and Occasionally and	8	2.8		1.7	5.7	2.7	3.1
8	Occasionally	8	2.7		1.7	1,8	2.7	3.1
Bookkeepi	Frequently	82	0.2		0.0	1.0	0.0	0.0
	Number of Respondents	No.	795		242	105	185	32
	No Answer	8	12.5		20.7	14.8	10.8	4.0
Students	Never	8	85.3		78.4	82.0	86.7	94.7
H	Frequently and Occasionally and	8	2.2		0.9	3.3	2.5	1.3
Bookkeeping	Occasionally	8	1.9		0.9	3.3	2.2	0.0
Bookk	Frequently	88	0.3		0.0	0.0	0.3	1.3
	Number of Respondents	No.	631		111	122	323	75
Table 280:	Frequency of Personal a of Item 119: Allowance for Depreciation*		1. Total Group	દ્વ	d. new lork City	b. Large City	c. Small City Suburban	d. Biral

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Gombined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the pearest tenth.

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	No Arawer	*	13.7		17.3	14.6	12.1	4.1
87	уелес	*	81.1		77.7	78.6	83.1	91,3
Respondents	Frequently and Occasionally and	8	5.2		4.9	6.8	4.8	4.7
All Res	Ocosaionally	**	3.7		3.3	4.5	3.9	2.3
A;	Frequently	×	1.6		1.6	2.3	6.0	2.3
	Number of Respondents	No.	17902		695	924	77.1	172
	No Answer	88	13.8		16.1	14.3	12.4	3.1
Students	Делец	8	85.5		83.5	84.8	86.5	6.96
II Stuc	Frequently and Occasionally Combined	82	0.7		ሳ•0	J.0	1.1	0.0
50	Occasionally	8	4.0		0.0	0.0	1.1	0.0
Bookkeepin	Frequently	82	4.0		₹ 0	1.0	0.0	0.0
	Number of Respondents	₩o.	564		242	105	185	32
	No Answer	82	12.5		20.7	14.8	10.8	4.0
Students	Never	8	86.5		77.5	4.48	88.2	0.96
H	Frequently and Occasionally Combined	84	1.0		1.8	6.8	0.9	0.0
Bookkeeping	Occasionally	B	1.0		1.9	0.8	0.9	0.0
Bookk	Frequently	82	0.0		0.0	0.0	0.0	0.0
	Mumber of Respondents	No.	631		111	122	323	33
able 281 :	requency of Personal Use of tem 120 : Allowance for Bad Debts *		L. Total Group	2. School Type	e. New York City	>. Large City	c. Small City Suburban	d. Bural

335 For simplicity in reporting, the mumber of respondents using the item Frequently, Occasionally, Frequently and Occasionally ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest tenth.



631 0.2 2.1 2.2 85.6 12.2 564 0.5 1.6 2.1 83.9 13.0 2064 1.8 4.8 6.6 79.7 ty 111 0.0 1.8 1.8 79.3 18.9 24z 0.4 0.4 0.8 82.6 16.5 695 1.3 3.9 5.2 77.6 tty 122 0.8 0.5 0.8 84.4 14.8 105 1.0 2.9 82.9 14.3 426 3.3 4.7 8.0 77.5	No. 8 8 8 No. 8 8 8 8 No. 8 8 8 9 9	Frequently Frequently Occasionally Frequently Intequently No Answer Frequently Occasionally Frequently Invert Frequently Occasionally Occasionally Invert Frequently Occasionally Occasionally Invert Invert Occasionally Occasionally Invert Invert Invert Occasionally Occasionally Invert Invert Occasionally Occasionally Invert Invert Occasionally Occasionally Invert	Bookkeeping I Students Bookkeeping II Students All Respondents	TawenA oN C T T	Occasionally Combined	ω ω Erequently and	Wifenoisenno 4 4 W 4	W. Frequently & Grandstar	E S S Number of Respondents	Tewarra on so it is so it.	S S S Never	o o o o o o o o o o o o o o o o o o o	i o i o o i o o o o o o o o o o o o o o	Frequently o o	다 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가		25 26 26 27 36 Never 1. 26 26 27 36 27 36 27 36 27 37 37 37 37 37 37 37 37 37 37 37 37 37	ω ω ω ω ω ω ω ω ω ω ω ω ω ω ω ω ω ω ω	O 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	o o o o o o o o	S S Number of Respondents	
0.0 2.8 2.8 86.4 10.8 185 0.0 2.7 2.7 84.9 12.4 771 1.2 5.6 6.7 81.1	631 0.2 2.1 2.2 85.6 12.2 564 0.5 1.6 2.1 83.9 13.0 2064 1.8 1.8 4.8 6.6 79.7 13 ty 11 0.0 1.8 1.8 79.3 18.9 242 0.4 0.8 82.6 16.5 695 1.3 3.9 5.2 77.6 17 tty 122 0.8 0.5 0.8 84.4 14.8 105 1.0 2.9 82.9 14.3 426 3.3 4.7 8.0 77.5 14	No. \$	Total 111 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	81.1 12.2			70 1	V L	777	12.4	84.9	2.7	2.7	0,0	185	10.8	86.4 93.3	8 7	2.8	0.0	323	

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

	No Answer	*	13.6		17.1	14.8	11.8	4-1
တ္	Иечег	8	79.6		77.3	76.3	81.5	7.88° t
Respondents	Frequently and Occasionally Combined	8	6.8		5.5	8.9	6.7	7.6
	Occasionally	*	5.0		4.2	5.9	5.4	4.7
A11	Frequently	8	1.8		1.3	3.1	1.3	2.9
	Number of Respondents	No.	2064		695	426	771	172
	TewerA oN	8	14.0		16.5	15.2	11.9	3.1
Students	Never	8	83.0		81.4	81.9	84.3	90.6
II Stud	Frequently and Occasionally and	R	3.0		2.1	2.9	3.8	6.3
80	Occasionally	8	2.3		1.7	1.0	3.2	6.3
Bookkeepin	Frequently	8	0.7		0.4	1.9	0.5	0.0
	Number of Respondents	No.	195		242	105	185	32
	No Answer	8	12.2		19.8	14.8	10.5	4.0
Students	Never	8	85.3		79.3	82.0	4.98	94.7
H	Frequently and Occasionally Combined	8	2.5		6.0	3.3	3.1	1.3
Bookkeeping	Occasionally	R	2.4		6.0	2.5	3.1	1.3
Bookk	Frequently	BE	0.2		0.0	0.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	22
ole 283 :	equency of Per- nal Use of Em 122: urchases Keturns nd Allowances*		Total Group	School Type	a. New York City	b. Large City	6. Small City Suburban	d. Bural

338 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	YewenA oV	æ	13.5		16.8	14.6	11.8	5.2
Ŋ	Лечег	8	79.8		76.7	77.5	82.1	87.8
Respondents	Frequently and Occasionally and	86	9.9		6.3	8.0	6.1	7.0
	Occasionally	8	5.0		4.6	5.9	5.1	4.7
A11	Frequently	8	1.6		1.7	2.1	1.0	2.3
	Number of Respondents	No.	2064		695	426	771	172
	TawanA oV	8	13.7		16.1	14.3	11.9	3.1
Students	Ие v ет	8	84.8		83.1	83.8	85.4	96.9
II Stud	Frequently and Occasionally Combined	8	1.6		0.8	1.9	2.7	0.0
80	Occasionally	8	1.2		0.8	0.0	2.7	0.0
Bookkeepin	Frequently	8	4.0		0.0	1.9	0.0	0.0
	straborogean to redmund	No.	564		242	105	185	32
	TawerA oN	88	12.4		18.9	14.8	10.8	5.3
Students	ТөvөЙ	8	85.1		78,4	83.6	86.7	90.7
ы	Frequently and Occasionally Combined	8	2.5		2.7	1.6	2.5	4.0
Bookkeeping	Occasionally	R	2.2		2.7	1.6	2.2	2.7
Bookk	Frequently	æ	0.3		0.0	0.0	0.3	1.3
	Number of Respondents	No.	631		111	122	323	75
1e 284 :			Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Biral

339 r simplicity in reporting, the mumber of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or percup indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

ble 285 :		Bookk	Bookkeeping	H	Students			Bookkeeping	1 1	II Stud	Students			411	1 1	Respondents	S	
equency of Per- onal Use of em 124 : Fransportation on Purchases (Freight-In)*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Делец	No Answer	Number of Respondents	Erequently	Occasionally	Frequently and Occasionally Combined	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Occasionally and Prequently and	Лечет	Tewera on
	No.	æ	æ	R	88	88	No.	8	8	Be	8	88	No.	88	8	₩.	8	8
Total Group	631	0.2	1.9	2.1 B	85.6	12.4	564	ካ ° 0	1.2	1.6	8,48	13.7	2064	1.5	4.8	6.3	80.2	13.4
School Type				Tellisies veinge			<u>.</u>											
a. New York City	111	0.0	2.7	2.7	78.4	18.9	242	0.0	8.0	0.8	83.1	16.1	695	1.9	4.2	6.0	77.0	16.8
b. Large City	122	0.0	0.8	8.0	83.6	15.6	105	1.0	0.0	1.0	8,48	14.3	426	1.9	4.7	9.9	78.6	14.8
c. Small City Suburban	323	0.0	2.5	2.5 8	86.7	10.8	185	0.5	2.7	3.2	84.9	11.9	77.1	0.8	5.7	6.5	81.8	11.7
d. Rural	75	1.3	0.0	1.3	94.7	4.0	32	0.0	0.0	0.0	6.96	3.1	172	2.3	4.1	4.9	89.5	4.1

340 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tewern oN	Ac.	74.1		17.1	15.3	13.0	4.7
9	Мечет	82	81.1		78-1			
Pespondents	Frequently and Occasionally Combined	K	8•7		9•7			
A11 Pest	T [ano la ano()	12	3.7		3	4.1	3.6	4.1
A	Fredneutly	1R	1.1		1.3	1.6	7.0	1.7
	Number of Respondents	No.	2064		695	426	122	172
	No Answer	8	14.2		16.1	15.2	13.0	3.1
Students	Леver	80	84.8		83.5	6	85.4	6.96
II Stud	Frequently and Occasionally Combined	PS.	1.0		0.4	1.9	1.6	0.0
80	Occasionally	8	6.0		7.0	1.0	1.6	0.0
Bookkeepin	Frequently	8	0.2		0.0	1.0	0.0	٥ . 0
	Number of Respondents	No.	564		242	105	185	32
	No Anawer	8	12.8		19.8	14.8	11.5	5.3
Students	Иечег	26	86.5		80.2	85.2	87.6	93.0
н	Frequently and Occasionally Combined	8	9.0		0.0	0.0	6.0	1.3
Bookkeeping	Occasionally	BE	0.3		0.0	0.0	9.0	0.0
Book	Frequently	A	6.9		0.0	0.0	0.3	1.3
	Mumber of Respondents	No.	631		111	122	323	23
able 286 :	requency of Personal Use of tem 125 : Collection Expense Exchange Expense)		· Total Group	• School Type	a. New York City	b. Large City	c. Small City Saburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest touth.



	TewerA oN	æ	14.0		17.1	15.5	12.2	5.2
ø	Never	R	80.0		76.8	77.2	82.2	89.5
Respondents	Frequently and Occasionally Combined	88	6.0		5.9	7.3	5.6	5.2
	T [Enc Peno()	180	4.4		4.2	5.4	4.4	2.9
A11	Frequently	82	1.6		1.7	1.9	1.2	2.3
	Number of Respondents	No.	2064		695	9247	777	172
	No Answer	æ	14.2		16.1	16.2.	12.4	3.1
Students	Лелег	8	9*48		82.6	81.9	86.5	98.9
II Stud	Frequently and Occasionally Combined	B	1.2		1.2	1.9	1.1	0.0
200	Occasionally	8	1,1		1.2	1.0	1.1	0.0
Bookkeeping	Frequently	8	0.2		0.0	1.0	0.0	0.0
	stnebnoqseA to redamM	No.	564		24/2	105	185	32
	TewerA oN	8	13.0		19.8	15.6	11.5	5.3
Students	Never	BE	6.48		79.3	82.8	86.1	92.0
н	Frequently and Occasionally Combined	8	2.1		0.0	1.6	2.5	2.7
Bookkeeping	Occasionally	æ	1.6		0.9	0.8	2.2	1.3
Bookk	Frequently	8	0.5		0.0	0.8	0.3	1.3
	Number of Respondents	No.	631		111	122	323	33
ole 287 :	equency of Per- nal Use of em 126 : missions earned or paid*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

342 r simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or begroup indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tower on	8	13.8	,	17.4	14.6	12.2	4.1	
Ś	Never	R	78.4	-	75.7				
Respondents	Frequently and Occasionally Combined	R	7.8		6.8		7.3		1
All Resi	Occasionally	8	5.8		5.3	9.9		5.2	
*	Frequently	8	2.0		1.4	3.3	1.3	1.4	ļ
	Number of Respondents	No.	7902		695	426	12.2	172	
	Yewana oM	8	14.0		16.5	14.3	12.4	. 3.1	
Students	Never	8	83.0		81.0	81.0	84.3	6.96	
II Stud	Frequently and Occasionally Corbined	82	3.0		2.5	4.8	3.2	0.0	
1 1	Occasionally	8	2.1		2.1	2.9	2.2	0.0	
Bookkeeping	Frequently	8	0.0	مند سرارد کا	4.0	1.9	1.1	0.0	
	Number of Respondents	No.	264		242	105	185	32	
	No Answer	B	12.5		19.8	14.8	11.1	4.0	
Students	. Иечет	R	84.5		77.5	82.0	4*98	89.3	
H	Frequently and Occasionally Combined	B	3.0		2.7	2.5	2.5	6.7	
Bookkeeping	Occasionally	8	2.7	-	2.7	1.6	2.5	5.3	
Book	Frequently	8	0.3		0.0	0.8	. 0.0	1.3	
	Number of Respondents	No.	631		111	122	323	75	
51e 288 :	equency of Per- nal Use of em 127 : les discount ash discount)*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Breal	

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ib-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

	Tawenh o!!	*	13.7		17.1	14.6	12.2	4.7
Respondents	Never	×	77.9		75.8	74.9	80.0	83.1
	Occasionally combined Frequently and	8	4.8		6.9	9.01	7.8	12.2
	Occasionally	æ	6.3		5.2	8.9	6.5	8.7
A11	Frequently	8	2.1		1.7	3.8	1.3	3.5
	Number of Respondents	No.	17902		695	426	22	172
	No Answer	82	13.8		16.1	14.3	12.4	3.1
ents	Never	8	82.8		81.0	81.0	84.9	90.6
II Students	Frequently and Occasionally Combined	8	3.4	-	2.9	4.8	2.7	6.3
	Occasionally	8	2.1		2.1	2.9	1,6	3.1
Bookkeeping	Frequently	8	1.2		0.8	1.9	1.1	3.1
B	Number of Respondents	No.	564		24/2	105	185	32
	No Answer	8	12.7		19.8	14.8	11.1	5.3
Students	Лечег	88	33.4		78 . 4	80.3	85.1	88.0
H	Frequently and Occasionally Sand	B	4.0		1.8	10.0	3.7	6.7
Bookkeeping	Occasionally	æ	3.6		1.8	3.3	3.7	6.7
Bookk	Frequently	æ	0.3		0.0	1.6	0.0	0.0
	Number of Respondents	No.	631		111	122	323	33
ble 289 :	equency of Per- nal Use of am 128 : rchases Discount ash Discount)*		Total Group	School Type	a. New York City	b. Large City	6. Small City Suburban	d. Bural

344 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	ио уп имос	*	0		27.4	-11-8	12.3	5
87	Never	*	80.9		77.7	78.9	82.9	89.5
Respondents	Frequently and Occasionally Combined	82	5.1		4.7	6.3	8.4	5.5
	Occasionally	*	3.7		3.0	3.8	7.4	3.5
A11	Frequently	8	ή°τ		1.7	2.6	ተ.0	1.7
	Number of Respondents	No.	1902		695	426	771	172
	YewenA ol	8	14.2		16.5	14.3	13.0	3.1
ents	Mever	*	8,48		95.8	83.8	85.9	6.9
II Students	Frequently and Occasionally and	8	1.0		0.8	1.9	1.1	0.0
	Occasionally	*	0.5		0.0	1.0	1.1	0.0
Bookkeeping	Frequently	*	5.0		0.8	1.0	0.0	0.0
	StrebnoqseX to YedmuM	No.	1195		242	105	185	32
	No Answer	8	12.7		18.9	14.8	11.1	6.7
Students	Never	8	36.5		81.1	η·η8	87.9	92.0
H	Frequently and Occasionally Combined	8	9,0		0.0	0.8	0.9	1.3
Bookkeeping	Occasionally	BE	9.0		0.0	0.0	6.0	1.3
Booki	Frequently	8	0.2		0.0	0.8	0.0	0.0
	Number of Respondents	No.	631		113	122	323	73
ble 290:	squency of Per- nal Use of sm 129 : tes Receivable scounted*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

34% or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,



	Tewenh ol	~	14.		, 7 L	15.7	1.0	
	Иеveт	1 2	20 5		74.	- "	1	1
Remondent	Frequently and Occasionally Combined	×	79	1	ď		1	T
All Reg	Vecasional w	W	4.3		0	0,4		3.5
1 3	Frequently	A	2.1		0	3.8		2.3
	Number of Respondents	No.	2064		695	1426	722	172
	No Answer	A	14.2		16.5	15.2	12.4	3.1
Students	Neagl	8	84.2		2 28 80	82.9	85 . 4	6.96
II Stu	Frequently and Occasionally Combined	*	1.6		2.5		2.2	
90	Occasionally	8	0.0		0.8	0.0	1.6	0.0
Bookkeept n	Frequently	8	0.7		0.4	1.9	0.5	0.0
	strabnoqeef to redmuN	No.	564		242	105	185	32
	TewerA ol	R	12.2		18.9	14.8	10.5	5.3
Students	Лечет	8	84.9		80.2	82.0	86.4	7.06
H	Frequently and Combined	8	2.9		0.9	3.3	3.1	4.0
Bookkeeping	Occasionally	8	2.2		6.0	1.6	2.5	4.0
Booki	Frequently	R	9.0		0.0	1.6	9.0	0.0
	Straborogean To TadmuM	No.	631		111	122	323	75
Table 291:	Frequency of Personal Use of Cost of Goods Sold		. Total Group	. School Type	a. New York City	b. large City	6. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-mily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates cer cent are rounded to the nearest tenth,

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	No Answer	BE	16.1		20.1	19.5	13.2	4.7
9	Never	æ.	21.6		27.5	15.3	19.1	7° 72
Respondents	Frequently and Occasionally Combined	88	62.3		52.2	65.3	67.7	70.9
All Res	Occasionally	86	29.3		26.5	25.4	32.3	37.2
A	Frequently	88	32.9		25.8	39.9	25.4	33.7
	Number of Respondents	No.	2064		669	924	771	172
	No Answer	86	16.0		19.0	19.0	11.9	6.3
Students	Лечет	8	0° ħZ		28.1	18.1	25.2	25.0
II Stu	Frequently and Occasionally Combined	8	6.65		52.9	65.9	65.9	68.8
80	Jacsstonally	8	4.62		27.3	23.8	34.1	37.5
Bookkeepin	Frequently	8	30.5		25.6	39.0	31.9	31.3
	StriebnogseA to redamN	No.	795		242	105	185	32
	Tawenh ol	8	18.5		27.9	27.0	15.2	5.3
Students	Never	8	9,45		36.0	16.4	22.0	32.0
н	Frequently and Occasionally and	8	5.95		36.0	56.6	62.8	62.7
Bookkeeping	Occasionally	8	30.4		22.5	21.3	34.7	38.7
Book	Frequently	æ	26.5		13.5	35,2	28.2	о 1 2
	Number of Respondents	No.	631		111	122	323	73
ole 292:	quency of Per- nal Use of m 131 ; ur own income c return form*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

r simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or b-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tewert ov	8	7.7		8.6	9.6	6.9	2.3
	Лечет	*	14.9		17.3	12.4	13.5	17.4
Respondente	Frequently and Occasionally Combined	80	77.5		74.0	77.9	9.6	80.2
All Res	V[fanofagoo0]	×	20.1		19.0	21.6	20.1	20.3
A	Frequently	*	57.4		55.0	56.3	59.5	59.9
	Number of Respondents	No.	4902		695	426	177	172
	No Answer	88	7.8		8.3	10.5	7.0	0.0
Students	Never	A	16.0		16.1	13.3	16.2	21.9
II Stud	Frequently and Occasionally Combined	R	76.2		75.6	76.2	76.8	78.1
	Occasionally	8	17.6		18.2	16.2	17.3	18.8
Bookkeeping	Frequently	8	58.7		57.4	60.0	59.5	₹65.4
	Number of Respondents	No.	564		242	105	185	32
	No Answer	R	7.6		10.8	11.5	6.2	2.7
Students	Лелец	8	18.1		23.4	15.6	17.0	18.7
H	Frequently and Occasionally and	æ	74.3		65.8	73.0	76.8	78.7
Bookkeeping	Occasionally	R	23.6		25.2	19.7	23.2	29.3
Book	Fredrently	82	50.7		40.5	53.3	53.6	49.3
	Number of Respondents	No.	631		111	122	323	23
ble 293 :	requency of Per- mal Use of sm 132s ank deposits*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

348 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or to-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	×	17.7		70	18.3	17.5	6.6
9,	Never	80	57.8		57. R	54.2		
Respondents	Trequently and Ocuational	8	24.4		22.6	7		
All Res	Occasionally	*	10.3		9.8	11.3		11.6
A	Frequently	*	14.1		17.0	16.2	13.1	14.0
	Number of Respondents	No.	1902		695	9247	771	172
	No Answer	8	17.2		18.2	16.2	18.4	6.3
Students	Neaet	æ	0,79		65.3	1	6**9	8,89
II Stuc	Frequently and Occasionally and	8	18.8		16.5	25.7	16.8	25.0
4 4	Occasionally	8	8.5		7.4		6.5	18.8
Bookkeeping	Frequently	88	10.3		9.1	14.3	10.3	6.3
	Number of Respondents	No.	564		242	105	185	32
	YewenA oN	æ	16.8		23.4	19.7	14.6	12.0
Students	Never	R	59.9		55.0	58.2	61.0	65.3
+	Prequently and Occasionally and	8	23.3		21.6	22.1	24.5	22.7
Bookkeeping	Occasionally	B	8.6		6.3	3.3	11.1	9.3
Book	Frequently	×	7.47		15.3	18.9	13.3	3.3
	Number of Respondents	No.	631		111	122	323	75
able 294;	requency of Per- onal Use of tem 133 : Proof of Cash Form		- Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

349 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	×	13.1		15.1	14.1	12.6	7.4
, s	Never	80	49.0		57.4	45.5	43.1	50.0
Respondents	Frequently and Occasionally Combined	8	37.9		27.3	ተ•0ተ	भ.भ	45.3
1	Triending	8	15.2		10.5	18.8	17.3	15.7
A11	Frequently	8	22.7		16.8	21.6	27.1	29.7
	Number of Respondents	No.	7902		695	924	177	172
	No Answer	8	11.3		13.6	10.5	10.8	0.0
Students	Never	æ	55.5		64.8	52.4	6•44	56.3
II Stud	Frequently and Occasionally Combined	<i>PS</i>	33.2		21.5	37.1	14.3	43.8
4	Occasionally	8	14.2		8.3	21.9	15.7	25.0
Bookkeeping	Frequently	8	19.0		13.2	15.2	28.6	18.8
	Straborogeaf to TedmuM	No.	564		242	105	185	32
	No Answer	8	14.41		19.8	16.4	13.3	8.0
Students	Лечег	88	57.8		64.9	58.2	53.9	0.49
H	Frequently and Combined	B	27.7		15.3	25.4	32.8	28.0
Bookkeeping	Occasionally	8	13.0		9.0	9.0	16.4	10.7
Bookk	Frequently	R	14.7		6.3	16.4	16.4	17.3
	Number of Respondents	No.	631		111	122	323	75
able 295 :	requency of Per- onal Use of tem 134 : nk reconciliation statement*		Total Group	· School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

350 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Solutions of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	YewenA ov	æ	15.0		17.0	15.7	14.1	9.3
ŵ	Иеver	88	76.0		76.4	71.6	76.7	8′,0
Respondents	Frequently and Occasionally Combined	8	0.6		6.5	12.7	9.2	8.7
1 1	Occasionally	9 2	5.9		4.5	8.0	7.9	4.1
A11	Frequently	8	3.1		2.0	4.7	2.9	4.7
	Number of Respondents	No.	2064		695	426	771	172
	Tewara oN	82	12.4		13.6	11.4	13.0	3.1
ents	Never	8	82.4		83.5	79.1	81.1	93.8
II Students	Frequently and Occasionally Combined	8	5.1		2.9	9.5	5.9	3.1
1	Occasionally	8	3.4		2,5	3.7	3.2	3.1
Bookkeeping	Frequently	82	1.8		0.4	3.8	2.7	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Anawer	82	14.7		21.6	14.8	13.3	10.7
Students	Делец	8	80.2		76.6	79.5	81.1	82.7
н	Frequently and Occasionally Combined	8	5.1		1.8	5.7	5.6	6.7
Bcokkeeping	Occasionally	8	3.0		1.8	2.5	3.4	4.0
Bcokk	Frequently	82	2.1		0.0	323	2.2	2.7
	Number of Respondents	No.	631		111	122	323	75
able 296:	requency of Per- onal Use of tem 135 : Schedule (chart) of General Ledger Accounts (Titles and numbers)*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Burzl

351 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	æ	13.6		15.5	14.8	12.8	5.8
တ	Леveт	R	76.3		75-3	73.7	76.8	84.3
Respondents	Frequently and Occasionally Combined	æ	10.1		9.1	11.5	10.4	6.6
	Occasionally	8	6.5		5.8	6.8	7.4	5.2
A11	Frequently	82	3.6		3.3	4.7	3.0	4.7
	Number of Respondents	No.	1902		695	426	727	172
	No Answer	8	12.2		13.6	10.5	13.0	3.1
ents	Never	8	83.5		81.8	84.8	82.7	96.9
I Students	Frequently and Occasionally Combined	BE	4.3		4.5	4.8	4.3	0.0
II guid	Occasionally	æ	2.5		2.9	2.9	2.2	0.0
Bookkeepin	Frequently	88	1.8		1.7	1.9	2.2	0.0
М	strabroqsay lo radmuN	No.	564		242	105	185	32
	No Answer	82	14.3		18.9	17.2	13.3	6.7
Students	Never	BE.	80.2		79.3	78.7	80.2	84.0
H	Frequently and	88	5.5	4	1.8	4.1	6.5	9.3
Bookkeeping	Occasionally	82	4.3		1.8	3.3	5,0	6.7
Bookk	Frequently	R	1.3		0.0	0.8	1.5	2.7
	Number of Respondents	No.	631		111	122	323	3
	requency of Peronal Use of tem 136:		Total Groun		a. New York	b. Large City	Small Suburt	d. Rural

352 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Cambined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TewerA oN	8	13°C		16.c	14.1	11.9	3.5
ø,	Kever	8	77.1		74.8	73.5	78.9	36.6
Respondents	Frequently and Occasionally and	8	9.6		9.1	12.4	9.5	6.6
•	Occasionally	8	5.8		5.3	6.8	6.0	4.7
A11	Frequently	8	4.1		3.7	5.6	3.2	5.2
	Number of Respondents	No.	2064		695	1426	177	172
	Tewara oN	8	11.9		13.6	10.5	11.9	3.1
Students	Never	88	83.0		81.4	81.9	83.2	96.9
II Stud	Frequently and Occasionally and	BE	5.1		5.0	7.6	φ°4	0.0
500	Occasionally	82	3.2		2.9	3.8	3.8	0.0
Bookkeepin	Frequently	æ	2.0		2.1	3.8	1.1	0.0
,	Number of Respondents	No.	564		242	105	185	32
	No Answer	æ	12.8		2.6	14.8	11.1	4.0
Students	Never	82	83.2		76.6	82.8	84.2	89.3
н	Frequently and Occasionally Combined	B	4.0		1.8	2.5	4.6	6.7
Bookkeeping	Occasionally	88	2.4		1.8	1.6	2.8	2.7
Bookk	Frequently	8	1.6		0.0	0.8	1.9	1.0
	Number of Respondents	No.	631		111	122	323	75
able 298 :	requency of Per- onal Use of tem 137 : Worksheet*		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

353 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or Sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	. Tewert on	×	13.6		16.0	74.	12.	6.1
8	Never	×	80.6		78.4	75.5	82.9	86.6
Respondents	Frequently and Occasionally Combined	88	5.8		5.5	7.7	4.8	7.0
2 • 1	Occasionally	8	4.3		3.7	5.9	h.0	3.5
A11	Frequently	*	1.6		1.7	1.9	0.8	3.5
	Number of Respondents	No.	7902		695	426	777	172
	No Answer	8	12.4		13.2	12.4	13.0	3.1
ents	Never	5%	85.1		84.3	8,48	84.3	6.96
I Students	Frequently and Occasionally Combined	8	2.5		2.5	2.9	2.7	0.0
II guld	Occasionally	80	2.0		2,1	2.9	1.6	0.0
Bookkeeping	Frequently	æ	0.5		ተ•0	0.0	1.1	0.0
Д	Number of Respondents	No.	· 1 795		242	105	185	32
	Tewer of	æ	12.7		19.8	13.1	11.5	6.7
Students	Лечег	8	85.4		79.3	85.2	7.98	89.3
н	Frequently and Occasionally Combined	88	1.9		6.0	9°1	1.9	0°4
Bookkeeping	Occastonally	82	1.4		0.9	0.8	1.9	1.3
Bookk	Frequently	×	0.5		0.0	0.8	0.0	2.7
	Number of Respondents	No.	631		111	122	323	3
able 299 :	requency of Per- sonal Use of Ltem 138 : epartmental state- ment of gross profit*		Total Group	2. School Type	a. New York City	b. Large City	Small Suburb	d. Bural

354 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or subgroup indicated at the left of the celumn. All rates per cent are rounded to the nearest tenth.

	TewerA oN	~	13.1		16.1	14.1	11.7	14.7
8	Иечег	×	78.0		76.h	74.9	79.5	8t-3
Respondents	Frequently and Occasionally Combined	8	9.0		7.3	0.11	8.8	11.0
	Occasionally	*	6.1		5.3	9.9	6.5	4.9
A11	Frequently	×	2.9	**************************************	2.0	4.5	2.3	4.7
	Number of Respondents	No.	1902		695	426	737	172
	TewerA oN	B	12.6		13.6	13.3	12.4	3.1
ents	Never	8	79.2		84.3	81.9	84.3	8.9
I Students	Frequently and Occasionally Combined	8	2.8		2,1	4.8	3.2	0.0
ping II	Occasionally	8	2.1		2,1	2.9	2.2	0.0
Bookkeeping	Frequently	*	7.0		0.0	1.9	1,1	0.0
	strebrogseff to redamilia	No.	195		242	105	185	35
	No Answer	8	12.2		22.5	12.3	10.2	5.3
Students	Лечег	8	82.6		75.7	83.6	8t.o	85.3
H	Frequently and Occasionally Combined	8	5.2		1.8	4.1	5.9	9.3
Bookkeeping	Occasionally	8	1,0		0.9	1.6	5.3	6.7
Bookk	Frequently	×	1.3		0.9	2.5	9.0	2.7
	Number of Respondents	No.	631		111	122	323	75
1e 300 :	quency of Per- al Use of m 139 : it and Loss retement (Income		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

355 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ib-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TewerA oN	B	12.8		16.0	13.6	11.5	4.1
87	Never	8	76.6		76.0	72.5	77.7	84.3
Respondents	Prequently and Occasionally and	8	10.5		7.9	13.8	10.8	11.6
	Occastonally	×	7.2		5.5	4.6	7.8	7.6
A11	Frequently	82	3.3		2.7	4.5	3.0	4.1
	Number of Respondents	No.	7902		695	426	771	172
	TowerA oN	8	12.4		13.2	12.4	13.0	3.1
Students	Never	8	82.4		82.2	81.9	80.5	8.9
II Stud	Frequently and Occasionally Combined	80	5.1		4.5	5.7	6.5	0.0
50	Occasionally	8	3.7		3.7	3.8	4.3	0.0
Bookkeepin	Frequently	8	1.4		0.8	1.9	2.2	0.0
441	strebrogsef to redmun	No.	564		242	105	185	32
	TowerA oN	8	12.2		21.6	13.3	10.5	4.0
Students	Never	8	81.1		76.6	79.5	82.4	85.3
н	Frequently and Occasionally Combined	8	6.7		1.8	7.4	7.1	10.7
Bookkeeping	Occasionally	*	5.5		1.8	9.9	5.9	8.0
Bookk	Frequently	8	1.1		0.0	0.8	1.2	2.7
	Number of Respondents	Nc.	631		111	122	323	75
able 301 :	requercy of Personal Use of Ltem 140: Salance Sheet (Statement of Financial Condition)*		1. Total Group	2. School Type	a. New York City	b. Large City	6. Small City. Sucurban	d. Rural

356 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally frequently and Occasionally Solumber of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tawana ol	æ	77.7		37.0	14.6	14.0	5.2
0	Лечет	×	80.1		77.7	78°4	81.3	4 . 88
Respondent, s	Frequently and Occasionally Combined	×	5.5		5.2	7.0	4.7	₩9
	Occasionally	×	3.9		3.5	5.4	3.8	2.9
A13	Frequently	R	1.6		1.7	1.6	0.9	3.5
	Number of Respondents	No.	1902		695	756	777	172
	No Answer	8	12,9		14.0	11.4	14.1	3.1
Students	Иетег	8	85.5		84.7	86.7	83.7	96.9
II Stud	Frequently and Occasionally and	8	1.6		1,2	1.9	2.2	0.0
1 1	Occasionally	8	1,1		1.2	1.0	1.1	0.0
Bookkeeping	Frequently	8	0.5		0.0	1.0	1.1	0.0
A	eanebrages To redamil	No.	564		242	105	185	35
	No Answer	8	13.6		21.6	13.9	12.4	6.7
Students	Лечег	88	84.5		76.6	83.6	85.8	92.0
H	Frequently and Occasionally Combined	8	1.9		1.8	2.5	1.9	1.3
Bookkeeping	Occasionally	8	1.4		1,8	1.6	1.5	0.0
Bookk	Frequently	×	0.5		0.0	0.8	0.3	1.3
	strabroques to redmuki	No.	631		111	122	323	23
able 302 :	requency of Peronal Use of ter 141 : omparative financial reports		- Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

357 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group indicated, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



1 1	No Answer	×	13.		15.	14.	12.	4
,	Never	×	90.6		78.1	77.0	82.7	89.5
Respondents	Frequently and Occasionally Combined	×	6.1		6.0	8.5	4.9	5.8
	Occasionally	×	4.0		4.0	5.2	3.8	2.3
A11	Frequently	*	2.1		2.0	3.3	1.2	3.5
	Number of Fespondents	No.	2064		695	924	771	172
	No Answer	8	12.4		13.6	11.4	13.0	3.1
Students	Лечег	8	86.2		85.1	85.7	85.9	96.9
4 1	Frequently and Occasionally Combined	8	1.4		1.2	2.9	1.1	0.0
ping II	Occasionally	R	0.7		1.2	1.0	0.0	0.0
Bookkeepin	Frequently	8	0.7		0.0	1.9	1.1	0.0
	Number of Respondents	No.	195		242	105	185	35
	No Answer	8	12.4		19.8	13.9	11.1	4.0
Students	Never	R	86.2		79.3	85.2	87.3	93.3
H	Frequently and Occasionally and	8	1.4		0.9	0.8	1.5	2.7
Bookkeeping	Occasionally	8	1.1		0.9	0.0	1.5	1.3
Bookk	Frednently	8	0.3		0.0	0.8	0.0	1.3
	Number of Respondents	No.	631		111	122	323	25
able 303 :	requency of Personal Use of Lem 142: Ost-Closing Trial Balance*	·	1. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

358 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sand No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	~	14.0		16.4	15.3	13.2	4.7	
ø	Never	W	79.7		77.77	76.8	81.2	4.88	
Respondents	Frequently and Occasionally Combined	R	6.3		5.8	8.0	5.6	7.0	
All Rest	i w[feqofaeno()	W	4.5		4.2	5.2	7.4	3.5	
A A	Frequentily	×	1.7		1.6	2.8	0.9	3.5	
	Number of Respondents	No.	2064	,	695	9247	722	172	
	No Answer	8	12.8		14.0	11.4	13.5	3.1	
Students	Ие че г	8	85.4		84.3	84.8	85.4	6.96	
II Stuc	Frequently and Occasionally and	8	1.8		1.7	4.8	1.1	0.0	
	Occasionally	×	1.1		1.2	1.9	0.5	0.0	
Bookkeeping	Frequently	*	7.0		ሳ•0	1.9	0.5	0.0	
	Number of Respondents	No.	1795		242	105	185	32	
	No Answer	8	13.3		19.8	15.6	12.4	4.0	
Students	Делец	8	84.8		79.3	83.6	85.1	93.3	i !
+	Prequently and Occasionally and	8	1.9	` .	0.9	0.8	2.5	2.7	
Bookkeeping	Occasionally	8	1.3		0.0	0.0	2.5	0.0	
Book	Erequently	R	9.0		0.9	0.8	0.0	2.7	
	Number of Respondents	No.	631		H	122	323	75	
ble 304 :	equency of Permal Use of em 143: hedules (abstracts) of Accounts Receivable or Accounts Payable*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural	

br simplicity in reporting, the mumber of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TowerA of	8	15,3	٠	16.0	14.6	12.2	4.7
~	йеуег	80	83.4		80.3	80.5	85.9	91.3
Respondents	Occasionally Combined	8	3.3		3.6	4.9	1.9	4.1
1 1	Occasionally	R	2.2		2.0	3.3	1.7	2.9
A11	Frequently	8	1.1		1.6	1.6	0.3	1.2
	Number of Respondents	No.	1902		695	924	122	172
	No Answer	82	12.4		13.2	12.4	13.0	3.7
ents	Never	88	86.3		85.5	8,48	86.5	6.96
I Students	Frequently and Occasionally Combined	82	1.2		1.2	2.9	0.5	0.0
II gui d	Occasionally	*	0.7	·	0.8	1.0	0.5	0.0
Bookkeeping	Frequently	R	0.5	174 girdi - 174 girdi	ተ•0	1.9	0.0	0.0
Д	Number of Respondents	No.	564		242	105	185	32
	No Answer	be.	12.5		19.8	13.9	11.1	5.3
Students	Делец	8	₽ . %		79.3	† * †8	87.9	93.3
н	Occasionally Combined Frequently and	88	1.2		0.9	1.6	0.9	1.3
Bookkeeping	Occasionally	8	1.0		0.9	1.6	0.9	0.0
Bookk	Frequently	8	0.2		0.0	0.0	0.0	1.3
	Number of Respondents	No.	631		11.1	122	323	75
tble 305 :	requency of Per- onal Use of tem 144 : brporation income tax return form*		· Total Group	School Type	a. New York City	b. Lerge City	e. Small City Suburban	d. Bural

360 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Sally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TewerA oN	×	13.8		16.3	15.0	12.7	5.2
တ	Neagl	*	84.1		80.9	82.2	85.9	93.0
Respondents	Frequently and Occasionally Combined	8	2.2		2.7	2.8	1.1	1.7
1	Occasionally	8	1.7		2.2	2.1	1,2	1.7
A11	Frequently	8	η•0		0.6	0.7	0.3	0.0
	Number of Respondents	No.	1902		695	426	777	172
	No Answer	8	13.3		13.6	13.3	14.6	3.1
Students	Мечет	BR	0 ° 98		86.0	85.7	6.48	93.8
II Stud	Frequently and Occasionally Combined	pe	0.7		4.0	1.0	0.5	3.1
1 00	Occasionally	8	0.5		ሳ•0	0.0	0.5	3.1
Bookkeeping	Frequently	8	2.0		0.0	1.0	0.0	0.0
	Number of Respondents	No.	1795		242	105	185	32
	TewerA oN	8	12.2		18.9	13.9	11.11	14.0
Students	Never	8	87.0		81.1	85.2	87.6	96.0
н	Frequently and Occasionally Combined	8	0,8		0.0	0.8	1.2	0.0
Bookkeep1ng	Occasionally	8	9.0	ì	0.0	0.8	0.9	0.0
Bookk	Frequently	R	0.2		0.0	0.0	0.3	0.0
	Number of Respondents	No.	631		111	122	323	75
306 :	quency of Per- nal Use of om 145 : nchise tax return form*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

pr simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

361



	No Answer	*	14.4		17.4	16.0	12.7	4.9
0)	Never	8	73.2		70.8	70°4	74.2	84.9
Respondents	Frequently and Occasionally Combined	8	12.4		11.7	13.6	13.1	8.7
1 1	Occasionally	×	9.6	-	9.8	9.6	10.9	7.6
A11	Frequently	82	2.8		3.0	0-11	2.2	1.2
	Number of Respondents	No.	2064		695	924	771	172
	No Answer	8	13.7		14.9	14.3	13.5	3.1
Students	Never	8	79°4		78.1	77.1	79.5	96.9
II Stud	Frequently and Occasionally Combined	8	6.9		7.0	8.6	7.0	0.0
ii	Occasionally	8	5.0		5.4	3.8	5.9	0.0
Bookkeeping	Frequently	8	2.0		1.7	4.8	1.1	0.0
μ.,	Straborogeaff to Tadmull	No.	564		242	105	185	32
	No Answer	BE	13.5		21.6	15.6	11.5	6.7
Students	Never	8	77.6		71.2	75.4	78.3	88.0
H	Prequently and Occasionally and	æ	8.9		7.2	9.0	10.2	5.3
Bookkeeping	Occasionally	R	7.3		6.3	9.9	₽ . ₽	5.3
Bookk	Frequently	8	1.6		0.9	2.5	1.9	0.0
	Number of Respondents	No.	631		111	122	323	75
51e 307 :	equency of Pernal Use of Fm 146: her tax report forms*		. Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

362 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

able 308 :		Bookk	Bookkeeping	н	Students		(II)	Bookkeeping		II Stud	Students			A11	1	Respondents	8	
requency of Personal Use of Item 147: Posted from journals to the ledger accounts*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иечег	YewenA oW	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Лечег	No Answer
	No.	8	82	88	88	82	No.	88	80	82	80	80	No.	AS.	8	80	80	80
L. Total Group	631	0.2	1.0	1,2	83.0	15.8	195	0.7	2.3	3.0	81.6	15.4	7902	2.4	4.5	6.8	77.3	15.
2. School Type							•	,									,	
a. New York City	111	0°0	0.0	0.0	74.8	25.2	242	ή.0	1.2	1.7	79.8	18.6	695	1.7	4.2	5.9	73.7	20•
b. Lirge City	122	0.0	0.0	0.0	78.7	21.3	105	1.9	3.8	5.7	78.1	16.2	426	3.8	5.2	8.9	72.5	18
c. Small City Suburban	323	0.3	1.5	1.9	85.1	13.0	185	0.5	2.2	2.7	83.7	13.5	177	1.8	ተ• ተ	6.2	80.7	13.
d. Rural	75	0.0	1.3	1.3	93.3	5.3	32	0.0	6.3	6.3	93.8	0.0	172	4.1	4.1	8.1	87.8	4.

363 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group in the property and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Tewern oN	82	13.0		15.7	14.3	11.8	4.1
တ	Never	R	78.0		76.8	74.2	79.1	86.0
Respondents	Frequently and Occasionally Combined	88	9.1		7.3	11.5	9.1	6.6
	Occasionally	8	6.2		5.0	7.7	6.7	4.7
A11	Frequently	88	2.9		2.3	3.8	2.3	5.2
	Number of Respondents	No.	7902		695	426	177	172
	No Answer	88	12.2		14.0	11.4	12.4	0.0
Students	Never	82	82.6		83.1	80.0	81.6	93.8
II Stud	Frequently and Occasionally and	82	5.1		2.9	i	5.9	6.3
t t	Occasionally	8	4.1		2.1	6.7	4.9	6.3
Bookkeeping	Frequently	88	1.1		0.8	1.9	1.1	0.0
	Number of Respondents	No.	1795		242	105	185	32
	No Answer	8	13.0		18.0	18.0	11.1	5.3
Students	Nevet	88	83.5		81.1	78.7	84.2	92.0
H	Frequently and Occasionally and	8	3.5		6.0	3.3	1,.6	2.7
Bookkeeping	Occasionaliy	8	2.7		0.9	3.3	3.4	1.3
Bookk	Frequently	82	0.8		0.0	0.0	1.2	1.3
	Number of Respondents	No.	631		H	122	323	25
Table 309:	Frequency of Personal Use of Item 148: Used a general ledger*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

364 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	82	14.0		16.5	14.6	13.5	4.7
Ø	Never	R	78° h		76.3	73.9	80.3	89.0
Respondents	Frequently and Occasionally Combined	8	7.6		7.1	11.5	6.2	6.4
1 1	Occasionally	8	5.3		4.5	8.0	5.1	2.9
A11	Frequently	8	2.3		2.6	3.5	1.2	3.5
	Number of Respondents	No.	7902		695	426	777	172
	No Answer	8	13.5		14.9	11.4	15.1	0.0
Students	Never	8	83.3		82.2	81.9	82.7	80
II Stud	Frequently and Occasionally and	8	3.2		2.9	6.7	2.2	0.0
	Occasionally	8	2.8		2.1	6.7	2.2	0.0
Bookkeeping	Frequently	8	ሳ* 0		. 0.8	0.0	0.0	0.0
	Number of Respondents	No.	1795		242	105	185	32
	TawerA oN	8	13.9		18.0	18.0	12.7	6.7
Students	Лечег	8	85.3		82.0	81.1	ф . 98	92.0
H	Frequently and Occasionally and	æ	3.0		0.0	8.0	6.0	1.3
Bookkeeping	Occasionally	82	0.8		0.0	0.8	6.0	1.3
Book	Frequently	8	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		נננ	122	323	75
ble 310:	equency of Per- nal Use of em 149 : Used a """ Accourt form for your general ledger accounts*		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

365 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Slaver, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest tenth.



	No Answer	æ	13.5		15.8	15.0	12.5	4.7
တ	Never	8	78.7		77.0	76.1	79.8	9.98
Respondents	Frequently and Occasionally Combined	8	7.8	,	7.1	8.9	7.8	8.1
9 1	Occasionally	8	4-5		4.7	5.2	4.9	4.1
A11	Frequently	8	2.4		2.3	3.8	1.1	4.1
	Number of Respondents	No.	2064		695	924	771	172
	No Answer	8	12.8		14.5	11.4	13.5	0.0
Students	Never	8	83.3		83.1	83.8	81.1	96.9
II Stud	Frequently and Occasionally Combined	8	3.9		2.5	4.8	5.4	3.1
90	Occasionally	8	3.0		1.7	2.9	4.9	3.1
Bookkeepin	Frequently	8	0.9		0.8	1.9	0.5	0.0
	strabnoqseff to redmul	No.	1795		242	105	185	32
	No Answer	8	13.2		17.1	18.0	11.8	5.3
Students	Лечег	82	85.1		81.1	81.1	86.1	93.3
H	Frequently and Occasionally Combined	8	1.7		1.8	0.8	2.2	1.3
Bookkeeping	Occasionally	B	1.3		1.8	0.0	1.5	1.3
Book	Frequently	82	0.5		0.0	0.8	9.0	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 311:	Frequency of Personal Use of Item 150: Indicated pencil balances in the explanation columns of general ledger accounts*		1. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d, Poral

366 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally sally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	YewenA oN	×	13.7		17.0		12.3	4.7
တ	Never	×	77.0		75.3	74.9	78.1	83.7
Respondents	Frequently and Occasionally Combined	R	9.3		7.6	10.6	9.6	n.6
t :	Occasionally	8	6.2		4.0	6.1	7.7	8.1
A11	Frequently	8	3.1	nend ett - dispublik	3.6	4.5	1.9	3.5
	Number of Respondents	No.	17902		695	924	777	172
	No Answer	88	13.8		15.7	12. 4	14.1	3.1
Students	Never	8	81.4		81.0	80.0	80.5	93.8
	Frequently and Occasionally Combined	B	4.8		3.3	7.6	5.4	3.1
ping II	Occasionally	8	3.2		1.2	4.8	4.9	3.1
Bookkeeping	Frequently	8	1.6		2.1	2.9	0.5	0.0
щ	Number of Respondents	No.	1195		24/2	105	185	32
	No Answer	8	13.0		17.1	18.0	11.5	5.3
Students	Мечег	B	82.6		80.2	78.7	o•†8	86.7
н	Frequently and Occasionally Combined	B	4.4		2.7	3.3	4.6	8.0
Bookkeeping	Occasionally	8	3.5		2.7	1.6	3,4	8.0
Bookk	Frequently	8	1.0		0.0	1.6	1.2	0.0
	Number of Respondents	No.	631		ונו	122	323	22
Table 312 :	Frequency of Personal Use of Item 151: Ruled and balanced the accessors at the end of the fiscal period*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

367 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally, Frequently and Occasionally and Occasionally and Occasionally and Occasionally and Occasionally, Frequently and Occasionally and Occasionally and Occasionally, Frequently and Occasionally, Frequently and Occasionally, Frequently and Occasionally, Frequently and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, Frequently, and Occasionally, an



Table 313:		Bookk	Bookkeeping	I Stu	Students		EE,	Bookkeeping	I 1	II Students	ents			A11	1 1	Respondents	8	
Frequency of Personal Use of Item 152: Used subsidiary ledgers (for customers' or creditors' accounts)*	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally and	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Never	YewenA oN
	No.	B	8	R	æ	8	No.	B	8	8	BE	8	No.	182	×	8	8	æ
1. Total Group	631	0.0	0.8	0.8	85.3	13.9	795	7.0	7.0	1.4	ग ग8	14.2	1902	1.7	3.7	5.5	80.2	14.5
2. School Type			١														• • • • •	
a. New Tork City	111	0.0	0.0	0.0	82.0	18.0	242	0.8	0.8	1.7	82.7	15.7	695	1.9	3.6	5.5	77.4	17.0
b. Large City	122	0.0	2.5	2.5	78.7	18.9	105	1.9	0.0	1.9	85.7	12.4	9247	3.3	4.7	8.0	76.5	15.5
c. Small City Suburban	323	0.0	9.0	9.0	87.0	५ °टा	185	0.0	1.1	1.1	83.7	15.1	777	9.0	3.8	7.7	4.28	13.2
d. Rural	35	0.0	0.0	0.0	93.3	6.7	32	0.0	0.0	0.0	6.96	3.1	172	2.3	1.7	4.1	90.7	5.2

368 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tewerh of	~	15.1		18.0	16.4	13.6	4.9
စ်	Never	×	79.0	 	76.5	75.1	81.2	4.88
Respondents	Frequently and Occasionally Combined	80	5.9		5.3	8.5	5.2	5.2
	Occasionally	80	4.3		4.2	5.2	ग •ग	2.3
A11	Frequen ⁺ ly	86	1.6		1.2	3.3	0.8	2.9
	Number of Responderits	No.	7902		695	924	122	172
	No Answer	88	14.41		16.5	12.4	14.6	3.1
Students	Never	8	83.9		81.8	82.9	84.9	6.96
II Stud	Frequently and Occasionally Combined	88	1.8		1.7	4.8	0.5	0.0
	Occasionally	8	0.7		0.8	1.0	0.5	0.0
3ookkeeping	Erequently	8	1.1		0.8	3.8	0.0	0.0
	Number of Respondents	•ON	795		242	105	185	32
	rawen ^A oN	₽£	15.1		19.8	21.3	13.0	6.7
Students	Never	8	83.0		80.2	76.2	84.5	92.c
	Prequently and Occasionally and	×	1.9		0.0	2.5	2.5	1.3
Bookkeeptng	Occasionally	R	1.7		0.0	1.6	2.5	1,3
Book	Frequently	B	0.2		0.0	0.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
able 314:	requency of Per- onal Use of tem 153: Used the three column account form for your subsidiary ledger accounts (debit, credit, and balance		• Total Group	• School Type	a. New York City	b. Large Ctty	c. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	YevenA ol	R	13.5		15.7	15.5	12.1	5.8
တ	Делег	*	77.5		75.4	75.1	78.7	85.5
Respondents	Frequently and Occasionally Combined	8	9.1		8.8	4.6	9.2	8.7
	Occasionally	8	5.8		4.3	5.6	7.4	5.5
A11	Ere dneutly	×	3.2		4.5	3.8	1.8	3.5
	Number of Respondents	No.	π902		695	924	777	172
	No Answer	8	12.8		14.0	13.3	12.4	3.1
Students	Never	BE	83.3		82.2	82.9	83.2	93.8
II Stud	Frequently and Occasionally Combined	BR	3.9		3.7	3.8	4.3	3.1
60	Occasionally	8	1.8		0.8	1.9	2.7	3.1
Bookkeep1n	Frequently	88	2,1		2.9	1.9	1.6	0.0
μ	Number of Respondents	No.	1795		242	105	185	32
	No Answer	R	13.2		17.1	19.7	10.8	6.7
Students	Лете	B	83.4		81.1	76.2	85.1	7.06
н	Frequently and Occasionally Combined	8	3.5		1.8	4.1	0.4	2.7
Bookkeeping	Occasionally	8	2.7		6.0	2.5	3.4	2.7
Bookk	Frequently	8	0.8		0.9	1.6	9.0	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 315:	Frequency of Personal Use of Item 154 : Pencil-footed Accounts*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

370 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Tewera on	R	15.4		17.7	16.7	14.3	8.1
တ္	Иеver	8	80.1		77.6	75.8	82.6	89.5
Respondents	Frequently and Occasionally Combined	8	4.5		9.4	7.5	3.1	2.3
1 1	Occasionally	8	3.1		3.5	4.9	2.3	1.2
A11	Frequently	8	1.3		1.2	2.6	0.8	1.2
	Number of Respondents	No.	7902		695	924	777	172
	Yewer oN	88	14.41		14.9	13.3	15.7	6.3
Students	Neage	*	ካ• ካ8		83.5	83.8	84.3	93.8
II Stud	Frequently and Occasionally Combined	8	1.2		1.7	2.9	0.0	0.0
80	Occasionally	8	0.7		1.2	1.0	0.0	0.0
Bookkeepin	Frequently	8	0.5		0.4	1.9	0.0	0.0
	Number of Respondents	No.	195		242	105	185	32
	No Answer	8	13.8.		18.9	18.0	12.1	6.7
Students	Делег	R	85.3		81.1	80.3	86.7	93.3
н	Frequently and Occasionally and	R	1.0		0.0	1.6	1.2	0.0
Bookkeeping	Occasionally	192	0.8		0.0	0.8	1.2	0.0
Book	Frequentiyy	×	0.2		0.0	0.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
able 316:	requency of Per- sonal Use of Ltem 155 : Keyed-off on single-lined customers' or creditors' accounts*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

371 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	TowsuA oN	æ	14.3		17.3	15.7	12.6	5.8
	Keagl	1.0	80.3		77.4	77.0	82.9	4.88
idents	Occasionally Combined	82	5.4 8		5.2 7	7.3 7	4.5	5.2 8
Respondents	Prequently and	R	4.3		e.	0	9	-
A11 1	Coestonstil.		4				m	4
	Lecineutly	8	1.1		9.0	2.3	0.9	1.2
	Street of Respondents	No.	7992		, 69¢	426	77.	172
	No Ansier	80	13.3		1,4.9	13.3	1,3.0	3.1
Students	Never	88	85.4		84.3	83.8	85.9	6.96
1 1	Frequently and Occasionally Combined	8	1.2		0.8	2.9	1.1	0.0
II guid	Occasionally	8	1.2		9.0	2.9	1.1	0.0
Bookkeeping	Frequently	8	0.0		0.0	0.0	0.0	0.0
B	Number of Kespondents	No.	195		242	105	185	32
	No Answer	<i>8</i> 6'	13.2		18.0	17.2	11.1	8.0
Students	Делег	25	85.6		82.0	0,28	87.3	89.3
I Stu	Frequently and Occasionally Combined	PK.	1.3		0.0	0.8	1.5	2.7
Bookkeeping	Vcsasionally	æ	9.0		၁.၀	0.0	0.9	1.3
Bookk	Frequently	82	9.0		0.0	0.8	9.0	1.3
	Strainer of Respondents	No.	631		נננ	122	323	75
able 517 :	requency of Per- onal Use of tem 156 : Used a voucher system in controlling expenditures*		Total Group	School Type	a. New York City	b. Large City	s. Small City Suburban	d. Bural
ab	frequencial freque		•	•				

*For simplicity in reporting, the number of respondents using the itum Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate par cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates har cent are rounded to the nearest tenth.

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151e 318 :		Bookk	Bookkeeping	I Stud	Students		B	Bookkeeping	II guld	I Students	ents			A11		Respondents	SQ.	
requency of Per- onal Use of tem 157 : Recorded check numbers in the cash payments journal*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Делед	No Answer	Mumber of Respondents	Frequently	Vccasionally	Frequently and Cassionally Combined	Леле т,	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neagl	TewerA ok
	No.	K	æ	R	88	8	No.	8	R	8	82	82	No.	R	æ	R	8	25
• Total Group	631	1.4	2.5	० म	83.2	12.8	564	1.8	1.4	3.2	83.3	13.5	17902	3.1	5.6	8.7	77.4	13.9
• School Type															-		····	
a. New York City	17.1	6.0	0.0	9.6	81.1	18.0	242	1.2	0.8	2.1	82.7	15.3	695	2.0	4.9	6.9	75.8	17.1
b. Large City	122	3.3	3.3	6.6	76.2	17.2	105	1.9	2.9	4.8	81.9	13.3	9247	4.9	9.9	11.5	73.5	15.0
c. Small City Suburban	323	1.2	3.4	4.6	84.5	10.8	185	2.7	1.6	4.3	82.7	13.0	77.	3.0	5.8	8.8	78.7	12.5
d. Rural	75	0.0	1.3	1.3	92.0	6.7	32	0.0	0.0	0.0	6.96	3.1	172	2.9	5.2	8.1	87.2	4.7

373 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Auswer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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Bookkeeping II Students All Respondents	Number of Respondents Frequently Occasionally No Answer Frequently and Trequently Occasionally Occasionally Trequently No Answer No Answer Trequently Occasionally Occasionally Never	No. 8 8 8 8 No. 8 8 8 8 8	564 1.6 1.6 3.2 84.0 12.8 2064 3.0 5.7 8.7 77.8 13.5		242 1.7 0.8 2.5 83.5 14.0 695 2.9 5.0 7.9 76.0 16.0	105 1.0 4.8 5.7 80.9 13.3 426 3.5 6.3 9.9 74.9 15.	185 2.2 1.1 3.2 84.3 12.4 771 3.0 6.1 9.1 78.7 12.2	
ts		88	0		5	6	}	
	Occasionally Combined		a		2		ત	
80	Occasionally	82	• • • • • • • • • • • • • • • • • • • •		•	61	•	
Bookkeen	Frequently	82	• • • • • • • • • • • • • • • • • • • •			•		
	Number of Respondents	No.	795		242	105	185	
	TawenA oN	82	12.5		17.1	17.2	10.5	
Students	Иечег	80	83.4		82°C	78.7	83.3	
н	Frequently and Occasionally and	82	4.1		0.9	4.1	6.2	
Bookkeeping	Occasionally	8	2.7		0.0	3.3	t. 0	
Bookk	Frequently	8	1.4		0.9	0.8	2.2	
1	Number of Respondents	No.	631		נננ	122	323	
						City	City	

374 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sanghand No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest tenth.



	TawerA oV	æ	13.5		16.1	14.8	13.1	4.9
, si	Иеveт	100	79.7		77.8		81.1	87.2
Respondents	Frequently and Occasionally Combined	N.	4.9		ů, O		5.8	₽.9
1	T [Eucheene()	88	5.3		F - 7	5.9	j.5	5.8
A11	Frequently	W.	1.1		1.2	2.3	4.0	9°0
	Number of Respondents	No.	7902		695	426	122	172
	No Answer	86	13.3		14.5	13.3	13.0	6.3
Students	Nevet	B	83.9		83.1	80.9	85.4	90.6
II Stud	Frequently and Occasionally Combined	88	2.8		2.5	5.7	1.6	3.1
	Occasionally	8	2.7		2.5	4.8	1.6	3.1
Bookkeeping	Frequently	R	0.2		0.0	.1.0	0.0	0.0
	Number of Respondents	No.	495		242	105	185	32
	TewerA oN	88	13.3		17.1	17.2	12.1	6.7
Students	Иеver	8	84.2		82.0	78.7	35.4	20.7
H	Frequently and Occasionally Combined	8	2.5		0.9	4.1	2.5	2.7
Bookkeeping	Occasionally	8	₽• 2		0.9	3.3	2.5	2.7
Book	Frequently	8	0.2		0.0	0.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 320 :	Frequency of Personal Use of Item 159: Discounted your own (or business's) notes payable*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

375 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates ner cent are rounded to the nearest tenth.



	YewenA ov	×	13.5		16.1	345	12.3	14.7
	Лечет	86	77.6		75.4	75.8	78.5	86.0
Respondents	Prequently and Occasionally Combined	88	0.6		8,1	9.9	9.5	9.3
Respor		8	7.7		6.9	8.0	8.2	7.6
A11	Occesionally		1.3		1.2	6.	0	1.7
	Frequentily	8		Mariana refundación				
	Number of Respondents	No.	5064		695	426	77	172
	No Answer	8	13.7		15.3	13.3	13.5	3.1
Students	Иелег	88	83.2		82.7	82.9	81.6	96.9
1 1	Frequently and Combined	8	3.2		2.1	3.8	4.9	0.0
II guld	Occasionally	8	2.8		2.1	3.8	3.8	0.0
Bookkeeping	Frequently	8	η•0		0.0	0.0	1.1	0.0
ш	Strabonogeas to Tadmill	No.	1795		242	105	185	32
	Nc Answer	88	13.2		18.0	17.2	11.8	5.3
Students	Делед	ઝ્ટ	83.0		82.0	81.1	83.6	85.3
н	Frequently and Occasionally Combined	8	3.8		0.0	1.6	y•6	9.3
Bookkeeping	Occasionally	8	3.5		0.0	0.8	4.3	9.3
Bookk	Frequently	Be	0.3		0.0	0.3	0.3	0 0
	Number of Respondents	No.	631		111	122	323	75
able 321 :	requency of Personal Use of Item 160: Computed the discount on a note*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

376 *For simplicity in reporting, the number of respondents with the item Frequently, Occasionally, Frequently and Occasionally Samples of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the mearest tenth,

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	TewerA oV	8	13.8		16.1	15.C	12.6	5.8
9)	Делец	As.	76.6		75.1		77.7	83.7
Respondents	Frequently and Occasionally Combined	88	9.6		8.3	11.0	9.7	10.5
- 1 .	Occasionally	8	5.7		4.6	6.3	6.2	5.8
A11	Frequently	A	3.9		3.7		3.5	4.7
	Number of Respondents	No.	2064		695	426	771	172
	No Answer	86	13.5		15.3	13.3	13.0	3.1
Students	Never	88	81.6		81.0	80.0	80.5	96.9
II Stud	Frequently and Occasionally Combined	8	5.0		3.7	6.7	6.5	0.0
1 1	Occasionally	R	2.5		1.7	4.8	2.7	0.0
Bookkeeping	Frequently	8	2.5		2.1	1.9	3.8	0.0
	etnebnoqeeA to medmuN	No.	564		242	105	185	32
	No Answer	*	13.6		17.1	18.0	12.1	8.0
Students	Never	BE	82.7		81.1	79.5	0 *	85.3
-	Frequently and Occasionally Combined	B	3.6		1.8	2.5	0.4	6.7
Bookkeeping	Occasionally	8	3.0		1.8	0.8	3.4	6.7
Book	Frequently	8	9.0		0.0	1.6	0.6	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 3 22 :	Frequency of Personal Use of Item 161: Decided which accounts were to be debited and credited*		1. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Rural

377 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



ts	Never No Answer	*	76.8 14.4		75.0 17.0	74.6 15.7	77.8 13.2	5.
Respondents	Frequently and Occasionally Combined	82	8.8		7.9	9.6	8.9	9.3
All Res	Occasionally	R	5.3		9.4	5.2	6.2	4.1
A	Frequently	æ	3.5			4.5	2.7	5.2
	Number of Respondents	No.	2064		695	924	122	172
	No Answer	8	14.0		16.1	13.3	13.5	3.1
Students	Never	8	81.7		79.8	81.9	8 1. 6	6. %
II Stu	Frequently and Occasionally and	88	4.3		4.1	4.8	4.9	0.0
1 1	Occasionally	8	2.3		2,1	2.9	2.7	0.0
Bookkeeping	<u>F</u> redneutly	8	2.0	, 16 - 18 - 18 - 18 - 18 - 18 - 18 - 18 -	2.1	1.9	2.2	0.0
	Number of Respondents	No.	1795		242	105	185	32
	Mo Answer	8	13.8		18.0	18.0	12.4	6.7
Students	Never	BE	0 , 18		82.0	79.5	8 , 1 8	7.06
H	Frequently and Occasionally Combined	8	2.2		0.0	2.5	% %	2.7
Bookkeeping	Occasionally	æ	1.7		0.0	0.8	2.5	2.7
Book	Frequently	R	0.5		0.0	1.6	0.3	0.0
	Number of Respondents	No.	631		11	122	323	32
Table 323 :	Frequency of Personal Use of Item 162: Checked the equality of debits and credits of each entry*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

378 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Scaaionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



DOOKK	Bookkeeping	I Stud	Students		141	Bookkeeping		II Stud	Students			A11		Respondents	ø,	
Frequently	Occasionally	Frequently and Occasionally Combined	Иечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Never	No Answer	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally and	Never	TewerA oN
R	8	8	8	8	No.	8	8	82	8	8	No.	80	8	8	8	82
0.3	1.6	1.9		13.0	195	1,1	2.1	3.2	82.6	14.2	1902	2.8	4.6	7.3	78.5	14.
											-				-	
0.0	0.0	0.0		17.1	242	0.8	1.7	2.5	81.4	16.1	695	2.3	4.0	6.3	76.4	17.
1.6	0.8	2.5	3	17.2	105	1.9	2.9	4.8	80.9	14.3	426	4.2	4.5	8.7	76.1	15.
0.0	2.8	2.8		11.8	185	1.1	2.7	3.8	82.7	13.5	777	2.2	5.4	7.7	79.5	12.
0.0	0.0	0.0	7-46	5.3	32	0.0	0.0	0.0	6.96	3.1	172	3.5	2.9	6.4	₩ . ₩	5.
	o o i o o o o o o o o o o o o o o o o o	Occasionally Occasionally	Occasionally Combine Occasionally Combine Occasionally Combine Occasionally	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Occasionally and Frequentily and No. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 2. 0.0 1. 3. Never 0.0 2. 85. 1. 3.0 Number of Respondent 0.0 94.7 7.1 24. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	0.0 0.8 8.9 9.1 1.3 0 0000000000000000000000000000000	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	2.8 8.5.4 11.8 85.4 11.2.7 3.8 80.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Cocasionally and Frequently and Occasionally (combine Occasionally	Cocasionally and Frequently and Occasionally Combine of Respondent of Respondent of Respondent of Respondent of Respondent of Respondent of Sciences of Sciences of Respondent of Sciences of Sciences of Respondent of Sciences of Scienc	2.8 85.4 11.8 88.2.7 13.5 88.2.7 13.5 9.00 0.0 96.9 3.1 177. 3.8 82.7 13.5 9.00 0.0 96.9 3.1 177. 3.8 82.7 13.5 96.9 3.1 177. 3.8 82.7 13.7 96.9 3.1 177. 3.8 82.7 13.7 96.9 96.9 96.9 97.0 97.0 97.0 97.0 97.0 97.0 97.0 97	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0

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379 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



able 325 :		Bookk	Bookkeeping	H	Students		ш	Bookkeepin	80	II Stud	Students			A11	1 .	Respondents	6	
requency of Per-	Strebrogseff to redmuli	Frequently	Occasionally	Prequently and Occasionally and	Лечег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иетег	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Лечег	Tewerh on
	No.	æ	R	æ	æ	B	No.	8	*	æ	BE	88	No.	×	A	88	80	80
• Total Group	631	1.1	8.2	4.6	78.0	12.7	564	1.1	10.1	11.2	75.h	13.5	1790Z	7.4	12.7	14.1	72.8	13.1
• School Type																		
a. New York City	113	0.9	6.6	10.8	72.1	17.1	242	1.7	11.2	12.8	72.3	14.9	695	1.7	13.8	15.5	68.5	15.8
b. Large City	122	1.6	9.9	8.2	76.2	15.6	105	1.0	14.3	15.2	4°TL	13.3	9247	1.6		16.4	70.7	12.5
c. Small City Suburban	323	1.2	8.4	9.6	78.9	11.5	185	0.0	7.6	7.6	78.9	13.5	73	0.9	10.8	11.7	75.7	12.6
d. Rural	75	0.0	8.0	8.0	85.3	6.7	32	3.1	3.1	6.3	9.06	3.1	172	1.7	12.2	14.0	4.18	

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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able 326 :		Bookk	Bookkeeping	H	Students		(Z)	Bookkeeptr	99	II Stud	Students			ΥΊΥ	1 -	Les pondents		
requency of Per- oral Use of tem 165: ade deductions for items other than taxes from the payroll checks such as U.S. Bonds, insurance, pensions, etc.*	Number of Respondents	Frequently	Occasionally	Occasionally Combined Frequently and	Never	YeusnA ol	strebrogsed to redmul	Frequently	Occasionaliy	Frequently and Occasionally Combined	Neast	Tewern of	strabrogsed to redmili	Frequently	Occasionally	Frequently and Occasional	Tevel	No Answer
	No.	×	×	R	*	×	No.	*	*	×	R	æ	No.	v	W	×	×	8
- Total Group	631	0.5	3.2	3.6	4.28	13.9	195	0.9	3.5	4.4	6.08	14.7	17902	1.5	6.1	7.6	77.77	77.
School Type		1			•	. i												
a. New York Caty	111	0.0	3.6	3.6	76.6	19.8	242	0.4	3.7	T 4	78.5	17.3	695	1.3	0.5	7.3	4.4	18.
b, Large City	722	0.0	5.7	5.7	75.4	18.9	105	1.0	3.8	4.8	80.9	14.3	924	1.2	2.2	10.3	74.2	15.
6. Small City Suburban	323	0.0	2.5	#* K	đ		185	7.6	3.8	5.4	9.13	13.0	777	1.6		6.1	4°08	13.5
d. Birel	8	0.0	1.3	1.3	93.3	5.3	2	0.0	0.0	0.0	93.8	6.3	172	2.9	1.7	7.6	87.2	אי רטי
																		1

381 For simplicity in reporting, the number of respondents using the like Frequently, Occasionally, Frequently and Cocasion-ally Combined, Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest teniin. All rates per cent are rounded to the mearest tentin.

	-	9.44		1					4	- I					T '			
requency of Per- onal Use of tem 166 : ade combined (compound) journal entries*	Mumber of Respondents	Ledneutly	Frequently Occasionally	Frequently and	Occasionally Combined	No Anaver	Mumber of Respondents	Prequently Occsetonally		Frequently and Occasionally and	Never Construed	No Anawar	Mumber of Respondents	Frequently	! V[[anotag]]V	Prequently and Occasionally Combined	Mever	YewenA ol
	No.	*	×	8	W	×	No.	*	•	₩.	v	×	#o.	w	w	w	×	Se .
e Total Group	631	0.0	1,3	1,3	84.9	13.8	364	0.2	1.1	1,2	83.5	15.2	2064	1.8	3.7	5.5	79.7	34.7
. School Type					litetun overen y					•								
a. Now Jork City	111	0.0	0.0	0.0	6.38	17.1	242	0.0	1,2	1.2	8.8	16.1	695	1.6	3.5	5.0	78.0	16.8
b. Large City	122	0.0	2.5	2.5	79.5	18.0	105	3.0	1.0	1.9	6.38	15.2	924	2.8	¢.0	6.8	77.0	16.2
e. Small City Suburban	E	0.0	1.2	1.2	85.8	13.0	185	0.0	1.1	1.1	82.7	16.2	72	1.3	3.9	5.2	80.5	14.3
d. Bira?	23	0.0	1.3	1.3	93.3	5.3	z	0.0	0.0	0.0	6.96	3.1	172	2.3	3.5	5.8	89.5	4.7
											ļ				•			

For implicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the nearest tentile at the left of the column. sub-group indicated

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ble 328 :		Bookk	Bookkeeping	I Stud	Students		æ	Bookkeepting	ping II	I Students	ents			A11		Respondents		
requency of Per- bral Use of Lem 167 : Ide journal entries that required double posting*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	zeren	Yewer ov	strebrogseff to redumM	Frequently	Occasionally	Frequently and Occasionally Combined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally Combined	Never	TewenA oN
	No.	*	&	8	×	*	No.	*	*	·W	*	8	No.	*	*	8	**	æ
Total Group	631	0.0	0.8	0.8	85.9	13.3	195	0.2	0.9	1.0	84.8	14.2	1902	1.5	3.9	5. 4	80.3	14.3
School Type							~											
a. Hew York City	Ħ	0.0	0.0	0.0	86.9	17.1	2 4	0.0	1.7	1.7	82.2	16.1	695	1,6	3.5	5.0	77.7	17.1
b. Large City	122	0.0	1.6	1.6	80.1	17.2	202	1.0	0.0	7:0	85.7	13.3	7524	2.3	4:9	7.3	77.5	15.3
c. Snall City Suburban	323	0,0	9.0	9.0	86.7	12.7	185	0.0	0.5	0.5	85.9	13.5	12	6.0	3.6	4.5	8.0	13.5
d. Bural	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	93.8	6.3	172	1.7	4.1	5.8	90.1	4.1
			1												; -		1	

38**3** For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates wer cent are rounded to the nearest tenth.



	Townsha on	×	14.1		17.1	15.0	13.0	4.1
63	'seven	8	79.9		77.1	77.5	81.6	89.0
Respondents	Frequently and Occasionally Combined	*	6.1		5.6	7.5	5.4	7.0
1	Occesionally	W	4.6		4.0	5.6	4.4	4.7
A11	Frequently	8	1.5		1.6	1.9	1.0	2.3
	Number of Respondents	No.	1902		695	426	771	172
	Toward ol	*	4-41		16.1	13.3	14.6	3.1
ents	Never	8	83.5		8.8	85.7	83.7	93.8
I Students	Frequently and Occasionally Combined	8	1.8	•	2.1	1.0	1.6	3.1
ping II	Occasionally	8	1.6		2,7	0.0	1.6	3.1
Bookkeepin	-edneut]%	8	0.2	•	0.0	1.0	0.0	0.0
, a	strebrogseaf to redmul	No.	1795		242	105	185	35
	TOWERA ON	8	13.2		18.9	17.2	11.8	4.0
Students	Never	₩.	85.1		80.2	81.1	86.1	7.4g
	Frequently and Occasionally and	8	1.7		0.9	1.6	2.2	1.3
Bookkeeping	Occasionally	8	1.7		0.9	1,6	2.2	1.3
Bookk	Frequently	×	0.0		0.0	0.0	0,0	0.0
	atrebnoques? Ic redmuli	No.	631		111	122	323	75
able 329 :	requency of Per- onal Ust of tem 168 : djusted accrued items, such as salaries and interest*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates ber cent are rounded to the meanest tentin.

	No Answer	8	3,4,4		17.4	15.3	13.4	5.2
90	Neage	*	80.4		77.6	77.9	82,1	30.1
Respondents	Frequently and Occasionally Combined	×	5.1		4.9	6.8	4.5	4.7
•	Occasionally	M	3.8		3.6	4.9	3.6	2.3
A11	Frequently	×	1.4		1.3	1.9	0.0	2.3
	Number of Respondenies	No.	7902		695	9247	727	172
	YawanA oV	8	14.41		16.1	13.0	14.6	3.1
Students	Never	*	84.6		82.2	85.7	84.9	96.9
II Stud	Frequently and Occasionally Combined	82	1.0		1.7	1.0	0.5	0.0
I 4	Occasionally	8	6.0		1.7	0.0	0.5	0.0
Bookkeeping	Frequently	8	0,2		0.0	1.0	0.0	0.0
	Symbor of Respondents	No.	564		242	105	185	32
	TewerA oV	8	13.5		19.8	17.2	12,1	4.0
Students	Never	8	85.7		80.2	81.1	87.3	94.7
Н	Frequently and Occasionally Combined	8	0.8	-	0.0	1.6	9.0	1.3
Bookkeeping	Occasionally	82	9,0		0.0	1.6	9.0	1.3
Bookk	Frequently	*	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
able 330 :	requency of Per- conal Use of tem 169 : ade reversing entries (post- closing)*		Total Group	School Type	a. New York City	b. Large City	c. Small City Subarban	d. Rural
			•	•				1

385 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Silvers, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



96. 7.2. 12. 13. 8 No Answer 12. 12. 12. 13. 8 No Answer 13. 2. 2. 3. 8 No Answer 14. 2. 3. 3. 3. 4 No Answer 15. 1. 3. 3. 3. 4 No Answer 16. 1. 3. 3. 3. 3. 4 No Answer 17. 17. 18. 3. 3. 3. 4 No Answer 18. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.			Bookk	Bookkeeping	H	Students		m	Bookkeeping	4	II Stud	Students			A21	i i	Respondents	90	
\$ \$	Number of Respondents Frequently Occasionally		Occasionally			Never	Yewer ol	Number of Respondents	Fredneutly	Occasionally		Never	No Answer	Number of Respondents	Fredneutly	Occasionally		Иечег	No Answer
1.5 85.4 13.2 564 0.2 2.0 2.3 83.0 14.7 2064 0.9 4.6 5.5 8 0.9 81.1 18.0 242 0.0 2.1 2.1 81.8 16.1 695 0.6 4.3 4.9 7 3.3 79.5 17.2 105 1.0 1.9 2.9 82.9 14.3 426 1.6 7.0 8.7 7 1.2 86.7 12.1 185 0.5 1.6 2.2 82.7 15.1 771 0.8 3.8 4.5 8	No. 8 8		8		æ	R	82	No.	8	8	88	8	8	Noe	8	8	æ	8	8
0.9 81.1 18.0 242 0.0 2.1 2.1 81.8 16.1 695 0.6 4.3 4.9 7 3.3 79.5 17.2 105 1.0 1.9 2.9 82.9 14.3 426 1.6 7.0 8.7 7 1.2 86.7 12.1 185 0.5 1.6 2.2 82.7 15.1 771 0.8 3.8 4.5 8 0.0 96.0 4.0 3.1	631 0.2 1.		7	3				564	0.2	2.0			14.7	17902	6.0	4.6	5.5	80.0	14.5
0.9 81.1 18.0 242 0.0 2.1 2.1 81.8 16.1 695 0.6 4.3 4.9 7 3.3 79.5 17.2 105 1.0 1.9 2.9 82.9 14.3 426 1.6 7.0 8.7 7 1.2 86.7 12.1 185 0.5 1.6 2.2 82.7 15.1 771 0.8 3.8 4.5 8 0.0 96.0 4.0 32 0.0 3.1 3.1 3.1 172 1.2 2.9 4.1																			
3.3 79.5 17.2 105 1.0 1.9 2.9 82.9 14.3 426 1.6 7.0 8.7 7 7 1.2 86.7 12.1 185 0.5 1.6 2.2 82.7 15.1 771 0.8 3.8 4.5 8 4.5 8	111 0.0 0.5	{	5.0				18.0	242	0.0	2,1		-	16.1	695	9.0	4.3	4.9	77.7	17.3
1.2 86.7 12.1 185 0.5 1.6 2.2 82.7 15.1 771 0.8 3.8 4.5 8	122 6.8 2.5		2,5		1	2	6	105	1.0	1.9	2.9		14.3	426	1,6	7.0	8.7	75.6	15.7
0.0 96.0 4.0 32 0.0 3.1 3.1 93.8 3.1 172 1.2 2.9 4.1				~	2		• 1	185	0.5	1.6	2	82.7	15.1	771	9.0		4.5	81.7	13.7
	75 0.0 0.		o	0	0.0	0.96	0.7	32	0.0	3.1	3.1	93.8	3.1	172	1.2	2.9	4.1	91.9	4.1

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or the group indicated at the left of the column. All rates per cent are rounded to the nearest tenth, the left of the column, All rates per cent are rounded to the nearest tenth.

	Mo Answer	82	14.8		17.3	15.3	14.1	4.9
S	Never	v .	80.6		78.1	78.2	81.8	90.7
Respondents	Frequently and Occasionally Combined	80	4.6		4.5	6.6	4.0	2.9
All Res	Occasionally	88	3.8		3.6	5.9	3.2	2,3
A	Frequently	*	0.8		6.0	2.0	0.8	9•0
	Straboroqeaf lo Tadmul	No.	2064		695	924	771	1.72
	Toward oN	8	13,8		15.3	12.4	14.6	3.1
Students	Never	8	85.1		83.5	85.7	84.9	6.96
II Stud	Frequently and Occasionally Combined	8	1.0		1.2	1.9	0.5	0.0
1 1	Occasionally	8	0.9		1.2	1.0	0.5	0.0
Bookkeeping	Frequently	*	0.2		0.0	1.0	0.0	0.0
	Number of Respondents	No.	564		242	105	185	32
	TewerA oN	8	14.1		19.8	18.0	12.7	5.3
Students	Tevel	B	84.6		79.3	79.5	86.1	94.7
H	Prequently and Occasionally and	8	1.3		6.0	2.5	1.2	0.0
Bookkeeping	Occasionally	8	113		6.0	2.5	1.2	0.0
Bookl	Trequently	K	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
able 332:	requency of Per- onal Use of tem 171: ecorded charges r credits for eferred items*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

387 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or pub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



İ	No Answer	82	13.5		16.8	14.3	12.2	4.1
	Иечег	M	81.9		19.1	80.0	83.3	90.7
Respondents	Frequently and Occasionally Combined	80	4.6		3.9	5.6	4.5	5.2
All Rest	I w[[enotaeno()	*	0.4		3.3	6•4	4.2	4.1
A	Frequently	æ	9.0		0.6	7.0	7.0	1.2
	Number of Respondents	No.	2064		695	426	77.	172
	No Answer	82	13.7		15.7	12.4	13.5	3.1
Students	Иечег	8	84.9		82.2	7.98	85.4	6.96
II Stud	Frequently and Occasionally Combined	82	1.4		2.1	1.0	1.1	0.0
	Occessionally	*	1.4		2,1	1.0	1.1	0.0
Bookkeeping	Frequently	8	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	795		242	105	185	32
	TewerA oN	æ	12.5		17.1	16.4	11.5	0.4
Students	Леveт	¥	84.8		81.1	82.8	84.8	93.3
Н	Frequently and Frequently and	88	2.7		1.8	0.8	3.7	2.7
Bookkeeping	Occasionally	88	2.5		1.8	0.8	3.4	2.7
Book	Frequently	BS.	0.2		0.0	0.0	0.3	0.0
	etnebnoqeeA lo Tedawil	Nc.	637		111	122	323	25
ble 333 :	requency of Per- onal Use of tem 172 ; ecided (or helped decide) to whom redit should be xtended.*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Biral

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the manber of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Yewern oN	82	13.2		16.4	15.0	13.2	3.5
S	Nover	*	30.5		78.4	79.6	80.4	70.7
Respondents	Frequently and Occasionally Combined	8	5.7	-4-0-0-40 -4 H-23	5.0	5.4	7.9	5.8
1 1	Occestonally	8	6.4		0.4	1.7	5.7	5.2
A11	Frequently	×	0.8		1.0	0.7	9.0	0.6
	Number of Respondents	No.	7902		695	924	727	172
	YowenA oN	*	14.4		16,1	13.3	34.6	3.1
ents	уел ет.	8	82.6		83.1	82.9	80.0	93.3
II Students	Frequently and Occasionally Combined	R	3.0		0.8	3.8	5.4	3.1
	Occasionally	8	2.8		0.4	3.8	5.4	3.1
Bookkeeping	Frequently	R	0.2		7*0	0.0	0.0	. 0.0
	Number of Respondents	No.	1795		242	105	185	32
	. TawenA oN	8	12.8		18.0	17.2	11.5	0.4
Students	Мечет	*	82.4		7.6.6	80.3	83.3	7.06
H	Frequently and Occasionally Combined	8	4.8		504	2.5	5.3	5.3
Bookkeeping	Occasionally	K	4.1		4.5	2.5	4.3	5.3
Bookk	Frequently	R	9.0		6.0	0.0	0.9	0.0
	Number of Respondents	Nc.	631		ונו	122	323	32
)le 33½ :	equency of Per- nal Use of em 173: ed credit rating encies.*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Biral

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	1 00	1	1	15.	7		
S S S S S S S S S S S S S S S S S S S	Never	26	, (1)		9,13		4	53.0
Respondents	Frequently and Occasionally Combined	88	C	-	7.7	ω	6	
	Occasionally	20	V		0	• •		
A11	Frequently	A	0.5		7.0	0.7	7.0	0.6
	Number of Respondents	No.	2064		695	1426	77.	172
	No Answer	82	13.8	1	15.7	13.3	13.5	
Students	Леvor	29	85.3		84.3	84.8	•	96.9
II Stu	Frequently and Occasionally and	8	0.9		0.0	1.9	1.6	0.0
20	Occasionally	8	0.0		0.0	1.9	1.6	0.0
Bookkeen	Frequently	8	ى د		0.0	0.0	0°0	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Answer	88	12.5		18.9	17.2	10.5	0.4
Students	Never	88	37.0	•	31.1	82.8	38.5	95.0
H	Frequently and Occasionally and	8	0.5		0.0	0.0	0.9	0.0
Bookkeeping	Occasionally	8	0.2		0.0	0.0	0.3	0.0
Book	Frequently	8	0.3		0.0	0.0	9.0	0.0
	Number of Respondents	Nc.	631		111	122	X	75
Table 335 :	Frequency of Personal Use of Item 174 : Used collection agencies.*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Aural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answor is expressed only as a rate for cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	Tewern on	80	13.1		16.5	1 1 1 1	n.c	4.7
8	Леуег	&	77.3		75.5	74.2	79.1	83.1
Respondents	Frequently and Occasionally Combined	*	9.3		7.8	11.3	8.9	
All Rest	1 3([600]8600()	82	7.5		0.9	8.0	7.8	10.5
\ \A	Frequently	R	1.8		1.7	3.3	1.2	1.7
	Number of Respondents	No.	7902		695	426	177	172
	No Answer	æ	13,5		15.3	14.3	12.4	3.1
Students	Never	*	81.2		80.6	78.1	82.7	87.5
II Stu	Frequently and Occasionally Combined	8	5.3		4.1	7.6	4.9	4.6
	Occasionally	8	4.4		3.7	4.8	4.3	4.6
Bookkeeping	Frequently	8	0.9		٥.4	2.9	0.5	0.0
	Number of Respondents	No.	564		242	105	185	32
	rewert ol	8	12.5		18.0	17.2	10.5	5.3
Students	Иеveт	8	83.4		82.0	81.1	84.2	85.3
H	Frequently and Occasionally Combined	8	4.1		0.0	1.6	5.3	9.3
Bookkeeping	Occasionally	BR	3.5		0.0	0.8	4.3	9.3
Book	Frequently	R	9.0		0.0	0.8	0.9	0.0
	Number of Respondents	No.	631		11.1	122	323	75
able 336 :	requency of Per- onal Use of tem 175: omputed the interest on interest bearing notes*		• Total Group	• School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or All rates per cent are rounded to the negrest teath. t the left of the column, sub-group indicated a

	No Answer	æ	13.		17.	14.	12.	5.5
80	Never	*	64.1		65.6	61.7	63.0	68.6
Respondents	Frequently and Occasionally and	8	22,1		17.1	24.2	24.6	26.2
1 . 1	Occasionally	8	18.1		15.0	17.8	20.4	2.5
A11	Frequently	8	0.4		2.2	6.3	4.3	4.7
	Strebnoqsef to redmul	No.	17902		695	426	77	172
	No Answer	8	14.0		16.9	12.4	13.0	3.1
Students	Never	£	67.7		68.2	65.7	65.4	4.48
II Stud	Frequently and Occasionally Combined	8	16.3		14.9	21.9	21.6	12.5
1 60	Occasionally	8	15.1		14.5	14.3	17.8	6.3
Bookkeepin	Frequently	*	3.2		0.4	7.6	3.8	6.3
П	Number of Respondents	No.	795		242	105	185	32
	No Answer	8	12.8		18.0	15.6	11.8	5.3
Students	Never	8	70.2		73.0	68.0	69.3	73.3
H	Frequently and Occasionally Combined	8	17.0		9.0	16.4	18.9	21,3
Bookkeeping	Occasionally	8	13.8		7.2	10.7	15.8	20.0
Bookk	Frequently	*	3.2		1.8	5.7	3.1	1.3
	Number of Respondents	Nc.	631		111	122	323	75
Table 337 :	Fraquency of Personal Use of Item 176: Computed or taken advantage of cash or trade discounts*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

392 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Never Never	86	0	 	76.3. 17.3	5.1 14.6	1.3 12.1	5.6 4.7
Respondents	Frequently and Occasionally and	86	7.3 79	} -	6.3 76	9.4 76	<u></u>	8.7 8
All Resp	Occestonally	æ	5.4		£. 4	6.6	5.6	5.8
A A	Frequently	*	3.9		2.0	2.8	1.0	2.9
	Number of Respondents	No.	2064		695	426	122	
	No Answer	8	13.8		16.5	13.3	12.4	3.1
Students	Never	88	83.3		80.6	82.9	85.h	93.8
II Stu	Frequently and Occasionally Combined	R	2.8		2.9	3.8	2.2	3.1
	Occasionally	*	2.7		2.9	2.9	2.2	3.1
Bookkeeping	Frequently	*	0.2		0.0	1.0	0.0	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	12.5		18.0	16.4	10.5	5.3
Students	Jean	8	85.1		31.1	80.3	37.3	89.3
H	Frequently and Occasionally Combined	8	2.4		0.0	3.3	2.2	5.3
Bookkeeping	Occasionally	8	1.7		0.0	1.6	1.9	4.0
Book	Frequently	8	9.0		0.0	1.6	0.3	1.3
	Number of Respondents	No.	631		111	122	323	75
Table 338:	Erequency of Perscral Use of Item 177: Computed or recorded depreciation of fixed assets*		1. Total Group	2. School Type	a. New York City	b. Large Sity	c. Small City Suburban	d. Bural

393 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally 6 mbined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 339:		Bookk	Bookkeeping	H	Students		Ø	Bookkeeping	1	II Stud	Students			Á11	l l	Respondents	တ	
Frequency of Personal Use of Item 178: Used a sample guide when preparing the financial statements*	Number of Respondents	Frequently	Occasionally	Occasionally and	Иечег	Tewer on	Number of Respondents	Frequently	Occesionally	Prequently and Prequently Rombined	Never	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иеver	Tewera on
	Nc.	8	8	8	88	8	No.	*	*	8	8	8	No.	*	×	8	8	25
1. Total Group	631	2.0	2.9	3.0	84.5	12.5	1795	1.2	3.4	9.4	81.4	14.0	17902	1.4	6.8	8.1	77.9	14.C
2. School Type																		
a. New York City	H	0.0	0.0	0.0	°.	18.0	242	0.8	4.5	5.4	78.1	16.5	695	1.3	6.2	7.5	74.4	18.c
t. Large City	122	0.0	4.1	4.1	30.3	15.6	105	2.9	2.9	5.7	81.9	12.4	1426	2.1	7.3	4.6	76.5	14.1
c. Small City Suburtan	323	0.3	2.8	3.1	85.4	11.5	185	1.1	2.7	3.8	82.7	13.5	777	1.0	6.9	7.9	79.6	12.5
d. Rural	33	0.0	5.3	5.3	7.06	4.0	32	0.0	0.0	0.0	6.96	3.1	172	1.2	7.6	8.7	87.2	4.1
											-					1		

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Frequently and Occasionally Sub-group of the number of respondents of the group or sub-group indicated at the left of the column. All rates nor cent are rounded to the nearest tenth,

1 1	•	1	7		(2)	. W		Ŋ
	No Answer	M	13.7		17.6	24.3	12.	3.5
97	Never	*	80.2		76.7	78.4	સ્ટ્ર સ્ટ્ર	89.5
Respondents	Frequently and Occasionally Combined	×	6.1		5.6	7.3	5.7	7.0
	Occasionally	×	4.2		3.5	4.5	h.5	5.2
A11	Frequently	*	91		2.2	2.8	1.2	1.7
	Straborogean to redamil	No.	17902		695	924	72	172
	No Answer	8	13.7		16.1	12.4	13.0	3.1
ents	Never	*	94.6		82.2	8.43	85.4	96.9
II Students	Frequently and Occasionally and	8	1.8		1.7	2.9	1.6	0.0
4 1	Occesionally	*	7		1.2	1.0	1.1	0.0
Bookkeeping	Fredneutly	*	0.7		0.4	1.9	0.5	0.0
А	Strebrogsen to Tedmunh .	No	1795		242	105	185	32
	Yawanà oli	8	12.5		18.0	17.2	10.8	4.0
Students	И е чег	8	4.98		82.0	82.0	87.9	93.3
н	Frequently and Occasionally Combined	8	1.1		0.0	0.8	1.2	2.7
Bockkeeping	Occasionally	8	1.1		0.0	0.8	1.2	2.7
Bookk	Frequently	8	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	Nc.	631		111	122	323	3
able 3≟:			• Total Group	• School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are normally, the contents of the group or

ble 341:		Bookk	Bookkeeping	I Stu	Students		Å	Bookkeeping	1 1	II Students	ents			A11		Respondents	6	
	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	лелет.	Yewen on	Strabnogseff to Tedmuk	Frequently	Occesionally	Frequently and Occasionally and	Never	TowerA of	Number of Respondents	Frequently	Occasionally	Prequently and Occasionally Combined	Деле _И	No Answer
	No.	*	18	88	R	8	No.	×	×	8	*	æ	No.	×	×	R	80	82
Total Group	631	0.0	0.5	0.5	87.0	12.5	795	4°0	1.4	1.8	84.2	14.0	2064	1.0	3.5	4.5	81.3	14.2
School Type					***************************************													
a. New York City	111	0.0	0.0	0.0	82.0	18.0	242	0.0	1.7	1.7	82.2	16.1	695	0.7	3.6	4.3	77.8	77.7
b. Large City	122	0.0	0.8	8.0	8.28	16.4	105	1.0	1.0	1.9	8.48	13.3	924	1.9	0.7	5.9	78.9	15.3
c. Small City Suburban	323	0.0	0.3	0.3	88.5	11.1	185	0.5	1.6	2.2	Pt. 3	13.5	E	9.0	3.1	3.8	83.4	12.8
d. Biral	75	0.0	1.3	1.3	94.7	4.0	32	0.0	0.0	0.0	96.9	3.1	172	1.2	4.1	5.2	90.7	4.1

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Subject in Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or subgroup indicated at the left of the column. All rates out are rounded to the nearest tent.

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. a 342 s		Bookk	Bookkeeping	H	Students		E	Bookkeeping		II Stud	Students			A11	1 1	Respondents	8	
requency of Per- onal Use of tem 181: Interpreted financial reports*	strebrogeeff to redamil	Frequently	Occasionally	Frequently and Occasionally Combined	Делец	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neas l	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Neast	Towery on
	No.	×	ne.	9 5.	BE	8	No.	*	*	8	8	8	No.	8	*	×	×	æ
• Total Group	631	0.2	1.9	2.1	85.1	8•टा	1795	0.9	η•ι	2.3	83.2	14.5	17902	1.3	4.7	6.0	9.62	14.41
. School Type		,		· · · · · · · · · · · · · · · · · · ·													·)
a. Hew Tork City	111	0.0	1.8	1.8	79.3	18.9	242	0.8	2.9	3.7	79.3	16.9	695	1.4	5.2	9.9	75.3	18.0
b. Large City	122	0.0	1.6	1.6	81.1	17.2	105	1.0	1.0	1.9	83.8	14.3	426	7.0	5.6	6.3	77.77	16.0
6. Small City Suburban	323	0.3	2.2	2.5	₩.98	11.1	185	1.1	0.0	1.1	85.9	13.0	777	1.3	4.2	5.4	82.0	12.6
d. Bural	75	0.0	1.3	1.3	7.46	4.0	32	0.0	0.0	0.0	93.8	6.3	172	1.7	2.9	4.7	7.06	4.7

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	86	34.0	2		12.3	4.1
S	News	· Se	ð2.5	7 % 7	80.3	84.7	7.86
^ dents	Frequentily and bentamod Lisasional	8	3.6	٠ ح	3.8	3.0	3.5
1	Occasionally	8	3.1	7	3.3	2.3	2.9
A11	Frequently	8	C.5		0.5	9.0	9.0
	Number of Respondents	No.	7902	605	426	771	172
	No Answer	88	14.0	ני	14.3	1,41	3.1
ents	Never	*	9•48	23.1	83.8	6.48	6.96
II Students	Frequently and Occasionally Combined	B	1.4	L.		1.1	0.0
00	Occasionally	8	1.2	7.1	•	0.5	0.0
Bookkeepin	Frequently	*	2.0	0.0	0.0	0.5	0.0
щ	Number of Respondents	No.	795	242	1.05	185	32
-	No Answer	8	12.4	18.9	16.4	10.5	4.0
Students	Дөлец	23	87.2	79.3	83.6	89.2	96.0
H	Frequently and Occasionally Combined	8	0.5	. 8	•	0.3	0.0
Bookkeeping	Occasionally	88	0.5	8	•	0.3	0.0
Bookk	Frequently	8	0.0	0	0.0	0.0	ပ္
	Number of Respondents	Nc.	631	133	122	323	75
Table 343:	Frequency of Personal Use of Item 182 : Used graphs as an aid in interpreting the financial reports*		1. Total Group	2. School Type a. New York	b. Large City		d. Rural

39**8** *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-proup indicated of the located of the report of the respondents of the group or sub-proup indicated of the located of the respondents.

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			- at		·	. 9	m	-1
	Tewern on	æ	13.		17.	14.	12.	4.7
တ	Jean	8	4 08 4		77.4	77.2	82.6	90.1
Respondents	Frequently and Occasionally Combined	8	5.8		5.3	8.2	5.1	5.2
	Occasionally	8	4.6		4.2	6.1	4.3	3.5
A11	Frequently	82	1.3		1.2	2.1	0.8	1.7
	Number of Respondents	No.	1902		695	924	22	172
	No Answer	B	14.2		16.5	13.3	13.5	3.1
ents	Nevet	8	ං ත්		4. R	83.8	85.9	93.8
I Students	Frequently and Occasionally and	8	1.8	•	2.1	2.9	0.5	3.1
plng II	Occasionally	8	1.4		1.7	1.9	0.5	3.1
Bookkeeping	Frequently	*	ቱ 0		ሳ.0	1.0	0.0	0.0
	etnebnoqeef lo Tedmul	No.	1195		242	105	185	32
	No Answer	BE	12.5		18.9	16.4	10.5	5.3
Students	Never	BE	86.1		81.1	81.1	87.6	7.48
H	Frequently and Occasionally Combined	æ	1.5		0.0	2.5	1.9	0.0
Bookkeeping	Occasionally	BE	1.0		0.0	0.8	1.5	0.0
Bookk	Frequently	*	0.5		0.0	1.6	0.3	0.0
	Number of Respondents	No.	631		111	122	323	73
344:	equency of Per- hal Use of m 183: lculated the percentage of cost of goods sold on the basis of net sales*		Total Group	School Type	a. New York City	b. Large City	c. Small City.	d. Bural

399 for cimplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally, Frequently and Occasionally, Frequently and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	Tewera on	×	13.7		17.0	14.6	12.3	4.7
9	Never	8	80.7		4.77	77.2	83.0	91.3
Respondents	Frequently and Occesionally Combined	æ	5.6		5.5	8.2	4.7	4.1
	Occesionally	R	4.5		4.3	9.9	3.9	2.3
A11	Fredneutly	194	12		1,2	1.6	0.8	1.7
	Number of Respondents	No.	1902		695	426	23	172
	No Answer	8	14.2		16.9	12.4	13.5	3.1
Students	Never	8	8h.6		81.8	8,48	85.9	96.9
II Stud	Frequently and Occasionally and	8	1.2		1.2	2.9	0.5	0.0
	Occasionally	*	1,1		1.2	1.9	0.5	0.0
Bookkeeping	Frequently	*	0.2		0.0	1.0	0.0	0.0
	Number of Respondents	No.	195		242	105	185	32
	Tower of	8	12.7		18.0	17.2	10.8	5.3
Students	уелец	8	86.5		88.0	0.28	87.9	7.46
н	Occasionally and Frequently and	8	0.8		0.0	0.3	1.2	0.0
Bookkeeping	Occasionally	8	0.5		0.0	0.0	6.0	0.0
Bookk	Frequently	×	0.3		0.0	9.0	0.3	0.0
	Number of Respondents	No.	631		111	122	323	75
ble 345:	requency of Per- onal Use of tem 184 : Calculated the percentage of gross profit on the basis of net sales*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

400 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group of sub-group indicated at the left of the column. All rates per cent are rounded to the nearest temin.

	No Answer	*	13.		17.	14.	27	4
တ	Never	*	80.8		77.1	78.2		7.06
Respondents	Frequently and Occasionally Combined	80	5.5		5.6	7.5	4.3	5.2
1	T TEAD PEON()	14	4.4		2.4	5.4	3.6	4.1
A11	Frequently	×	1.1		8	2.1	9.0	1.2
	Number of Respondents	No.	7902		695	426	722	172
	No Answer	88	14.0		16.1	12.4	14.1	3.1
Students	Лечег	8	9,48		82.2	85.7	85.h	93.8
II Stud	Frequently and Occasionally Combined	8	1.1		1.7	1.9	0.5	3.1
29	Occasionally	8	1.1		1.7	0.0	0.5	3.1
Bookkeept	Froquently	8	ሳን		0.0	1.9	0.0	0.0
	strabrogeaf to redmul	No.	5,64		242	105	185	32
	TewerA oN	8	12.4		18.0	16.4	10.8	0.4
Students	Лечет	R	86.5		88.0	82.8	87.3	96.0
H	Prequently and Prequently Prequently Presented	8	1.1	×	0.0	0.8	1.9	0.0
Bookkeeping	Occasionally	8	8		0.0	0.0	1.5	0.0
Book	Frequently	×	93		0.0	0.8	0.3	0.0
	Number of Respondents	No.	631		111	122	323	25
Table 346:	Frequency of Personal Use of Item 185: Calculated the percentage of operating expenses on the basis of net sales*		1. Total Group	2. School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

401 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally General Solutions ally Combined, Wever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are reunded to the nearest leath.

	TewenA oN	×	13.6		17.1	14.3	12.2	4.1
တ	Novor	A	80.9		77.4	77.5	83.8	90.1
Respondents	Frequently and Occasionally Combined	æ	5.5	·	5.3	8.2	4.0	5.8
1 1	Occasionally	R	4-1		4.3	5.6	3.1	4.1
A11	Frequently	*	मन		1.0	2.6	٥.	1.7
	Number of Respondents	No.	17902		695	924	22	172
	No Answer	8	14.0		16.5	12.4	13.5	3.1
Students	Never	8	9•48		82.2	8*48	85.9	93.8
II Stud	Frequently and Occestonally Combined	88	1.4		1.2	2.9	0.5	3.1
-	Occasionally	8	6.0		1.2	0.0	0.5	3.1
Bookkeeping	Frequently	8	0.5		0.0	2.9	0.0	0.0
Д	Number of Respondents	No.	195		242	105	185	32
	No Answer	æ	12.0		18.0	16.4	10.2	4.0
Students	Never	×	87.0		82.0	0.58	88.5	96.0
H	Frequently and Occasionally Combined	æ	1.0		0.0	1.6	1.2	0.0
Bookkeeping	Occasionally	W	0.3		0.0	0.0	9.0	0.0
Bookk	Frequently	×	0.6		0.0	1.6	9.0	0.0
	Number of Respondents	No.	631		111	122	323	75
h10 2k7 :	d P O O H		Total Group	School Type	a. New York	b. Large City	Small Suburt	d. Biral

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and Wo Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



h1e 346			Bookk	Bookkeeping	H	Students			Bookkeepin	ping II	Į.	Students			A13	i	Respondents	62	
requency of Formal Use of tem 187 : Calculated rate of merchandise turnover*	of Per- of ted the	Number of Respondents	Frequently	Occasionally	Occasionally and Frequently and	Лечег	YewenA oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Never	TawenA oN	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally and	Never	TewerA oN
		No.	8	8	8	B	88	No.	8	×	8	8	8	No.	×	×	8	*	æ
. Total Group	Group	631	0.3	0.0	0.3	87.2	12.5	1795	4°0	1.1	1.4	85.3	13.3	17902	1.1	3.8	4.9	77.	13.6
. School Type	l Type														المستند بد ود			# 	
# S	Hew Tork City	111	0.0	0.0	0.0	82.9	17.1	24/2	0.0	1.2	1.2	83.1	15.7	695	1.0	4.3	5.3	7.12	17.1
b.	Large City	122	1.6	0.0	1.6	88.0	16.4	105	1.9	1.0	2.9	8 78	15.4	426	2.1	4.9	7.0	4.65	34.6
นั้น อ	Small City Suburban	323	0.0	0.0	0.0	88.5	11.5	185	0.0	1.1	1.1	86.5	12.4	72	9.0	3.2	3.9	£3.8	12.3
d.	Bural	75	0.0	0.0	0.0	0.96	4.0	32	0.0	0.0	0.0	8.9	3.1	172	1.2	2.3	3.5	7.35	4 . 1

403 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Sub-group incited, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

404 For simplicity in deporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. sub-group indicated

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	Tewern oN	~	13.8		17.3.	13.8	12.5	
	Never	82	7		8	.9	80.3	
Respondents	Prequently and Occasionally Combined	88	8. 78.		8 77	.3	7.3 BK	
Respon	_	82	6.3 8		8 7	8.7 11	5.9 7	┝─┥
A11	Occasionally		9 6		0 5			
	Frequently	8	- 1		2.0	2.6	1.4	1.7
	Number of Respondents	No.	7064		695	426	777	172
	No Answer	82	0.41		16.5	12.4	13.0	6.3
Students	Never	80	81.9		80.2		82.7	93.8
II Stud	Frequently and Occasionally Combined	B	4.1		3.3	6.7	4.3	0.0
1 (Occasionally	8	3.0		2.1	3.8	4.3	0.0
Bookkeeping	Wirequently.	*	1.1		1.2	2.9	0.0	0.0
	StrabnoqseA lo TedmuM	No.	264		242	105	185	32
	No Answer	8	13.2		18.9	16.4	11.5	6.7
Students	Делец	×	82.9		79.3	77.9	84.2	7.06
	Occasionally and Prequently and	82	4.0		1.8	5.7	4.3	2.7
Bookkeeping	Occasionally	×	3.0		1.8	407	3.1	2.7
Bookk	Frequently	K	1.0		0.0	1.6	1.2	0.0
	Number of Respondents	No.	631		111	122	323	23
ble 350:	equency of Per- nal Use of em 189 : termine, the ount of working pital*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Subarban	d. Birral

405 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tentin.

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	TawenA oN	A	13.5		13-3	13.8	12.1	4.1
S	. Иеуег	8	6.77		74.0	75.4	80.5	87.8
Respondents	Frequently and Occasionally Compined	8	8.6		3°6	1018	7.4	8.1
l t	Occasionally	8	7.1		9.9	9.2	4.9	7.0
A11	Frequently	8	1.5		2.0	1.6	1.0	1.2
	Number of Respondents	No.	1902		695	924	777	172
	No Answer	8	13.8		16.1	12.4	13.5	3.1
ents	Jeasn	8	81.9		79.8	81.9	82.7	93.8
I Students	Frequently and Occasionally and	8	4.3		4.1	5.7	3.8	3.1
II Buid	VilenotesooO	8	4.1		4.1	4.8	3.8	3.1
Bookkeeping	Frequently	8	0.2		0.0	1.9	0.0	0.0
	Number of Respondents	No.	1795		242	105	185	35
	No Answer	8	12.5		18.9	17.2	10.5	0.4
Students	Never	8	83.5		76.6	7.2	86.1	92.0
H	Frequently and Combined	98	0.4		4.5	4.9	3.4	4.0
Bookkeeping	Occasionally	8	3.6		3.6	4.1	3.4	0.4
Bookk	Frequently	8	0.3		6.0	9.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	25
ble 351:	equency of Per- nal Use of em 190 : lculated the ste of seturn n investment*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

406 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Lly Combined, Never, and No Answer is expressed anly as a rate per cent of the number of respondents of the group or ib-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	æ	14.1		17.7	14.6	13.0	4.1
ø,	ДФЛОL	**	81.3		77.4	1.67	83.5	91.3
Restondents	Frequently and Occasionally Combined	8	4.6		4.7	6.3	3.5	4.7
	Occesionally	8	3.5		3.7	6.4	2.7	2.9
A11	Frequently	*	1.1		1.0	1.4	0.8	1.7
	Number of Respondents	No.	7902		695	924	777	172
	No Answer	8	14.5		16.9	14.3	13.5	33.1
Students	Neast	8	84.2		81.8	84.8	84.9	6.96
II Stud	Frequently and Occasionally Combined	B	1.2		1.2	1.0	1.6	0.0
8 (Occasionally	82	1,1		1.2	0.0	1.6	0.0
Bookkeep1ng	Frequently	*	0.2		0.0	1.0	0.0	0.0
	etriebnoqeeA lo redmuM	No.	795		242	105	185	32
	No Answer	8	13.2		18.0	17.2	12,1	4.0
Students	Never	B	86.5		82.0	82.8	87.3	0.96
H	Frequently and Octobined	BE	0.3		0.0	0.0	0.6	0.0
Bookkeeping	Occasionally	8	0.2		0.0	0.0	0.3	0.0
Bookk	Frequently	8	0.2		0.0	0.0	0.3	0.0
	Number of Respondents	No.	631	•	111	122	323	22
ole 352 :	equency of Per- nal Use of m 191 : mputed the stribution of ofit or loss r a partnership*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Bural

407 Ir simplicity in reporting, the mumber of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate mer cent of the number of respondents of the group or beging indicated at the left of the column. All rates per cent are rounded to the nearest tenth. the left of the column. All rates per cent are rounded to the nearest tenth.



	TowerA oN	æ	18.8		23.5	21.8	16.0	5.2
8	Never	×	69.3		68.5	65.0	70.2	79.1
Respondents	Frequently and Occasionally and	8	11.8		7.9	13.1	13.9	14.5
All Res	w[[enotagoo0]	80	8.2		5.3	8.9	10.4	8.1
Ä	Frequently	×	3.6		2.6	4.2	3.5	6.4
	Number of Respondents	No.	2064		695	924	777	172
	No Answer	8	19.5		23.1	18.1	18.4	3.1
Students	Neagl	8	72.5		72.7	9.89	71.4	9.06
II Stuc	Frequently and Occasionally and	8	8.0		4.01	13.3	10.3	6.3
	Occasionally	8	5.0		1.7	8.6	7.6	3.1
Bookkeeping	Frequently	×	3.0		2.5	4.8	2.7	3.1
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	17.7		23.4	25.4	15.5	6.7
Students	Лечег	R	74.6		71.2	68.9	76.8	80.0
н	Frequently and Occasionally and	8	7.3		5.4	5.7	7.7	10.7
Bookkeeping	Occasionally	8	5.2		4.5	6.4	5.0	8.0
Bookl	Frequently	8	2,1		6.0	8.0	2.8	2.7
	Number of Respondents	No.	631		11.	122	323	75
ole 353 :	equency of Per- nal Use of em 192 : single-entry okkeeping system		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

408 r simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ny Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or b-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	TawenA oV	æ	14.1		17.3	14.8	13.1	4.1
S	Делец	8	75.7		74.8	72.1	76.4	84.3
Respondents	Frequently and Occasionally Combined	8	10.2		7.8	13.1	10.5	11.6
All Rest	Occasionally	8	8*9		4.9	8.7	7.8	5.2
A.	Frequently	8	3.4		2.9	4.5	2.7	6.4
	Number of Respondents	No.	1902		695	924	172	172
	No Answer	8	13.8		15.3	11.4	15.1	3.1
Students	Neagl	8	80.9		81.0	78.1	79.5	6:96
II Stud	Frequently and Occa sionally Combined	8	5.3		3.7	10.5	5.4	0.0
1 1	Occasionally	8	4.1		2.5	9.5	3.8	0.0
Bookkeeping	Ere dneutly	8	1.2		1.2	1.0	1.6	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Anawer	8	12.4		15.3	15.6	11.8	5.3
Students	Never	8	83.2		82.9	80.3	83.0	89.3
H	Frequently and Occasionally Combined	8	4.4		1.8	4.1	5.3	5.3
Bookkeeping	Occasionally	8	3.8		1.8	2.5	5.0	0•4
Bookk	Frequently	8	9.0		0.0	1.6	0.3	1.3
	Number of Respondents	No.	631		111	122	323	22
ble 354:	equency of Per- nal Use of em 193 : double-entry ookkeeping rstem*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

409 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or wb-group indicated at the left of the column. All rates per cent are rounded to the nearest tentin.

	No Answer	×	13.3		16.1	15.0	11.9	3.5
S A	Never	8	65.9		67.8	63.1	9**99	70.9
Respondents	Occasionally and Frequently and	80	20,8		16.0	21.8	23.5	25.6
All Rest	Occasionally	v	15.4		11.9	15.0	18.5	15.7
A)	Fredneutly	*	5.4		0.4	6.8	6•4	6.6
	Number of Respondents	No.	17902		695	924	172	172
	Mo Answer	×	13.8		16.1	11.4	14.1	3.1
Students	Zô a o _n	8	79.9		74.8	74.3	70.8	4.48
II Stud	Frequently and Occasionally and	8	12,2		9.1	14.3	15.1	12.5
1 1	Occesionally	8	7.6		7.4	10.5	11.4	4.6
Bookkeeping	Frequently	8	2.8		1.7	3.8	3.8	3.1
	strebnoqsef to redmuN	No.	564		242	105	185	32
	Toward ol	8	12.2		17.1	17,2	10.5	0.4
Students	Never	8	72.1		73.9	8.49	72.4	80.0
	Frequently and Occasionally Combined	8	15.7		9.0	18.0	17.0	16.0
Bookkeeping	Occasionally	8	13.0		0.6	13.9	13.9	13.3
Book	Frequently	R	2.7		0.0	4.1	3.1	2.7
	Number of Respondents	No.	631		111	122	323	22
Table 355 :	Frequency of Fersonal Use of Item 194 : Adding machine - listing*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Bural

*For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	1401		17.0	15.5	12.6	5.2
85	Neagl	×	77.8	•	76.0	73.9	79.8	86.0
Respondents	Frequently and Occasionally Combined	8	8.1		6.9	10.6	7.7	8.7
1 1	Occasionally	×	6.2		4.7	7.7	6.9	4.7
VII	Fredneutly	×	1.9		2.2	2.8	0.8	4.1
	strabnoqseA to radmuM	No.	2064		695	128	2 2	172
	No Answer	8	13.8	·	15.3	10.5	15.7	3.1
Students	Летег	8	81.9		81.0	82.9	80.5	93.8
II Stuc	Frequently and Occasionally Combined	8	4.3		3.7	6.7	3.8	3,1
امد	Cccsstonally	8.	3.5		2.9	5.7	3.2	3.1
Bookkeepin	Frequently	8	7.0		0.8	1.0	0.5	0.0
	strebnoqseA to redmuN	No.	195		242	105	185	35
	YewenA oW	*	12.8		18.9	18.0	10.5	5.3
Students	Лечег	8	83.0		77.5	77.9	84.5	93.3
H	Frequently and Occasionally Combined	*	401		3.6	1.1	5.0	1.3
Bookkeeping	Occasionally	8	3.5		3.6	3.3	7.0	1.3
Bookk	Frequently	*	9.0	,	0.0	9.0	0.9	0.0
	Mamber of Respondents	No.	631		H	122	323	23
le 356 :	quency of Per- al Use of a 195 ; lculating machin ary*		Total Group	School Type	a. New York City	b. Large City	c. Small City Subarban	d. Bural

411 r simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or b-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. All rates per cent are rounded to the nearest tenth.

	Yewern ow	*	74.4		17.7	16.2	12.5	401
8)	Never	×	77.9		76.5	73.9	79.1	87.8
Respondents	Frequently and Occasionally Combined	8	7.8		5.6	9.9	8.4	8.1
	Occasionally	8	6.0		4.5	2.0	7.4	3.5
411	Frequently	×	1.7		1,2	2.8	1.0	4.7
	StrebnoqseA lo redmuN	No.	1902		695	9247	727	172
	Tewara on	8	14.2		15.7	12.4	15.1	3.1
ents	Делег	8	81.6		80.6	81.9	80.5	93.8
II Students	Frequently and Occasionally Combined	*	4.3		3.7	5.7	4.3	3.1
60	Occasionally	8	3.5		3.7	4.8	2.7	3.1
Bookkeeptn	Ere dneutly	*	0.7		0°0	1.0	1.6	0.0
	Striebrogsea To Yedmuli	No.	1795		242	105	185	32
	No Answer	8	13.0		18.9	18.0	10.8	5.3
Students	Иечег	8	83.5		79.3	77.9	85.4	7.06
H	Frequently and Occasionally Combined	8	3.5		1.8	4.21	3.7	0.4
Bookkeeping	Occasionally	*	2.9		1.8	3.3	3.1	2.7
Bookk	Frequently	*	9.0		0.0	9.0	9.0	1.3
	strebnoqseff to redmuff	No.	631		111	122	323	2
able 357 :	requency of Per- ceal Use of tem 196 : alcutation machine key driven *	٠	- Total Group	s. School Type	a. New York City	b. Large City	e. Small City Suburban	d. Bural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Anawer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	13.3		16.3	14.3	11.9	4.1	
S	Never	*	78.0		76.7	75.6	78.9	84.9	
Respondents	Frequently and Occasionally and	*	8.8		6.9	10.1	9.2	1.0	
1 1	Occessonally	*	6.3		4.9	7.7	6.6	7.6	
A313	Frequently	*	2.4		2.0	2.3	2.6	3.5	
	strabroquent to radmuni	No.	17902		695	924	777	172	
	No Answer	8	12.8		14.9	9.5	13.5	3.1	
Students	ДОЛО Б.	7/3 2.	82.3		82.2	83.8	80.0	90.6	
II Stud	Frequently and Occasionally Combined	*	5.0		2,9	6.7	6.5	6.3	
-	Occasionally	\$	4.1		2,1	6.7	4.9	6.3	
Bookkeepin	Frequently	\$	6.0		0.6	0.0	1.6	0.0	
	Strebnoqseff to Tedmuli	•Ogg	495		242	105	185	32	
	No Answer	*	12.4		18.0	16.4	10.5	5.3	
Students	Ивчег	8	81.1		78.4	78.7	81.1	89.3	
H	Occasionally combined Frequently and	8	6.5	•	3.6	6*4	8.4	5.3	
Bookkeeping	Occasionally	8	4.8		3.6	2.5	5.9	5.3	
Bookk	Frequently	*	1.7		0.0	2.5	2.5	0.0	
	Number of Respondents	No.	631		m	122	323	33	
ble 358 :	equency of Per- nal Use of sm 197 : sh register*		Yotal Group	School Type	a. Mew Tork City	b. Large City		d. Bural	

br simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Lly Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ab-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	~	13,		797	74.	12.	4
90	Never	~	4.48		ਾ ਲ		9.98	4.26
espondents	Frequently and Occasionally	×	2.1		2.0	3.3	1.3	3.5
All Res	Occentonally	*	1.6		.a.	2.8	i.ô	1.7
¥	Frequently	*	0.5		9.0	0.5	0.3	1.7
	etrebrogeen to redamin	No.	2064		695	426	777	172
	You Anguer	×	12.9		14.9	9.5	14.1	3.1
Students	[isaet		86.5		9 .7	90.5	85.4	93.8
II Stud	Frequently and bentdmod VilanoisaboO	*	0.5		₹ *	0.0	0.5	3.1
18	Vilanoissoo	*	0.0		0.0	0.0	0.0	0.0
Bookkeept	Frequently	*	0.5		4.0	0.0	0.5	3.1
	Mumber of Respondents	No.	495	,	2#C	105	185	32
	YevenA ok	*	12,5		18.0	17.2	10.8	4.0
Students	Дело г.	\$	4.98		82.0	81.1	88.2	93.3
H	Frequently and Occasionally Combined	*	1,1		0.0	1.6	0.9	2.7
Bookkeaping	Occasionally	\$	9.0		0.0	0.0	0.9	1.3
Book	Frequently	×	0.5		0.0	1.6	0.0	1.3
	Mumber of Respondents	Mo.	631		111	122	333	25
Table 359 :	Frequency of Personal Use of Item 198 : Posting machine*		1. Tetal Group	2. School Type	a. New York City	b. Large City	6. Small Caty Subarban	d. Arrel

414 *For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally General Mever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Table 360 :		Bookk	Bookkeeping		Students			Bookkeepin	20	II Stud	Students			ALL		espondents		
Frequency of Personal Use of Item 199: Billing machine*	Strebnoqse To Tedmuk	Frequently	Occasionally,	Frequently and Occasionally Combined	Mever	tevenh oli	striebriogses to redaink	Frequently	Occasionally	Frequently and Occasionally Combined	geast.	Yewana oli	Mumber of Respondents	Fredneutly	Occasionally	Frequently and Occasionally and	Лечег	No Answer
	No.	×	*	*	*	*	No.	×	*	*	×	*	No.	W	W	×	×	*
L. Total Group	631	0.0	0.3	0.3	87.5	12,2	\$	0.0	0.0	0.0	87.1	12.9	2064	0.1	1.3	1.1	85.3	13.
2. School Type 3. New York City	Я	0	0	C	8	18.0	8	C	0	0-0	86.1	14.0	\$69	C	~	7	8	7
b. Large City	122	0.0	0.0	المستسرير حاله	83.6	16.4	105	0.0		0.0	90.5	9.5	426	0.0	•			Ä
c. Small City Suburcan	X	0.0	9.0	9.0	88.9	10.5	105	0.0	0.0	0.0	85.9	14.1	Z	0.0	1.6	1.0	.87.0	i i
de Burel	Ø	0.0	0.0	0.0	96.0	4.0	×	0.0	0.0	0.0	6.96	3.1	172	9.0	9°0	1.2	8.48	#

413 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth,

thle 361 #		Bock	Bookkeeping	H	Students		M)	Bookkeeping	_ K	II Stud	Students			HA AN		Respondents	93	I
requency of Per- oral Use of Lem 200 : Sookkeeping Lamchine*	strebrogeeff to redamik	Frequently	Vilanciaa000	Occessonally Combined Frequently and	Nead	YenenA oli	stnebnogses to redmust	Liedneufl	Occasionally	Frequently and Occasionally and	Never	No Ananer	Mumber of Respondents	Proquently	Occupativ	Prequently Combined Frequently and	Never	No Answer
	No.	×	*	V .	8	×	No.,	*	×	×	×	×	No.	w	×	×	~	~
Total Group	631	0.0	0.3	0.3	87.2	12.5	35.	0.2	0.0	0.2	6.9	12.9	2064	0.2	1.5	1.7	84.7	13.(
School Type																		
a. New York City	133	0.0	0.0	0.0	8.1	18.9	अह	0.0	0.0	0.0	85.1	14.9	695	4.0	1.0	1.4	81.6	16.
b. Large City	122	0.0	0.0	0.0	83.6	16.4	žŠ	0.0	0.0	0.0	90.5	9.5	924	0.0	2.3	2.3		14.1
c. Small City Suburban	333	0.0	9.6	9.0	88.9	10.5	165	0.5	0.0	0.5	85.4	14.1	72	0.1	1.6	1.7	86.3	12,1
de Biral	75	0.0	0.0	0.0	4.7	5.3	35	0.0	0.0	0.0	96.9	3,1	241	9.0	1.2	1.7	93.0	5.2
•															Ì			

or simplicaty in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or an abegroup indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

Bookkeeping II Students All Respondents	Number of Respondents Occasionally Frequently and Occasionally Combined Never Never No Answer Inspondents Trequently Other	1 No. 5 5 5 No. 5 5 5 5 5	.7 564 0.5 1.4 2.0 84.8 13.3 2064 1.2 3.1 4.2 82.2 13.6		.9 242 0.0 1.7 1.7 83.1 15.3 695 1.0 3.0 4.0 78.8 17.0	105 1.0 1.0 1.9 87.6 10	.1 185 1.1 1.6 2.7 83.2 14.1 771 0.8 2.3 3.1 84.6 12.3	0 32 0.0 0.0 0.0 06.9 3.1 122 1.7 1.1 5.8 50.7
its			8 13.		15	01 9	2 14.	0
	Frequently and Occasionally Combined		-			6.	7	-
4 4	Occasionally	8	1.4	·	1.7	1.0	1.6	0.0
Bookke	*requently	*	0.5		0.0	1.0	1.1	0.0
A 100 C	Number of Respondents	¥6.	敦		242	105	185	a
	TewanA oN	8	12.7	V-1 -1	18.9	16.4	11.1	0.4
Students	Never	8	9,48	fo-tiljeny uppyd i	79.3	80.3	₩. ₩.	92.0
H	Prequently and Prequently and	8	2.7		1,8	3.3	2.5	0°4
Bookkeeping	Occasionally	***	2.3		1.8	2.5	2,2	4.0
Book	Frequently	8	0.3	·	0.0	0.8	0.3	0.0
	Number of Respondents	No.	631		m	122	323	75
-			Total Group	School Type	New York City	Large City	Small City Suburban	

417 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Blis in reporting, the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth. at the left of the column. All rates per cent are rounded to the nearest tenth.

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1	Tower on	×	16.5		79,6	17.4	15.0	8,1
8	Neaet	W	80.2		76.7	77.7		89.0
Respondents	Prequently and Prequently and	160	3.2		3,6	4.9	-	
i i	Vicagional vilagoon	W	2.5		2.2	0.4	1.6	1.7
A11	Frequently	×	0.8		6.0	6.0	0.5	1.2
	Number of Respondents	No.	790Z		695	426	777	172
	No Answer	8	15.6		16.9	13.3	15.7	12.5
Students	уелец	82	83.5		2.2g	85.7	83.2	5
II Stud	Frequently and Occasionally and	R	0.9		0.8		1.1	0.0
90	Occasionally	8	0.7		ተ•0	1.0	1.1	0.0
Bookkeeptn	Frequently	8	0.2		4.0	0.0	0.0	0.0
	strabroqseA to redmuM	No.	564		242	105	185	32
	No Answer	8	14.7		20.7	18.0	13.3	6.7
Students	ДОДСЬ	8	84.6		78.4	82.0	86.1	92.0
H	Frequently and Occasionally and	8	0.6		0.9	0.0	9.0	1.3
Bookkeeping	Occasionally	8	0.5		0.9	0.0	9.0	0.0
Booki	Frequently	8	0.2		0.0	0.0	0.0	1.3
	StrebnogesA to redamM	No.	631		H	122	323	23
Table 363 :	Frequency of Personal Use of Item 202: Thekler file*		L. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	de Rural

418 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is extressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	No Answer	20	17.	_	22	20.	14.	3.
w.	Иечег	8	80.6		76.1	76.8	83.7	93.0
Respondents	Frequently and Occasionally Combined	8	1.7		0.9	2.3	1.8	2.9
	Occasionally	8	1.3		4.0	1.9	1.7	1.2
AII	Liedneufly	8	η•0		4.0	0.5	0.1	1.7
	Number of Respondents	No.	:190Z		695	426	m	172
	No Answer	8	18.1		22.7	18.1	14.6	3.1
Students	Делец	8	81.7		77.3	82.9	85.4	93.8
II Stud	Frequently and Occasionally Combined	8	0.2	·	0.0	0.0	0.0	3.1
4 1	Occasionally	8	0.0		0.0	0.0	0.0	0.0
Bookkeept ng	Frequently	8	0.2		0.0	0.0	0.0	3.1
	Number of Respondents	No.	564		242	105	185	32
	No Answer	88.	17.3		26,1	25.4	14.2	5.3
Students	Делец	æ	82,1		73.9	74.6	8° 1 8	7.49
+	Prequently and Prequently Combined	8	0.5		0.0	0.0	0.9	0.0
Bookkeeping	Occasionally	8	0.3		0.0	0.0	0.6	0.0
Bookk	Frequently	8	0.2		0.0	0.0	0.3	0.0
	Number of Respondents	No.	631		111	122	323	23
Table 364 :	Frequency of Personal Use of Item 203: Handling accounts receivable*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	*	13.2		16.7	14.1	11.9	2.9
8	Neast	*	ग मह		81.4	33.1	85.5	33.6
Respondents	Frequently and Occanionally Combined	M	7.2		1.7	2.8	2.6	3.5
All Rest	Occasionally	*	1.7		1.3	2.1	1.9	1.7
A _J	Frequently	W	0.7		ተ•0	0.7	0.6	1.7
	Number of Respondents	No.	2064		695	426	777	172
	No Answer	84	13.3		14.9	12.4	13.5	3.1
Students	Иечег	26	85.5		83.9	87.6	85.14	90.6
II Stud	Frequently and Occasionally Combined	BE	1.2		1.2	0.0	1.1	6.3
	Occasionally	8	2.0		0.8	0.0	0.5	3.1
Bookkeeping	Frequently	8	5.0		0.4	0.0	0.5	3.1
	Number of Respondents	No.	1795		242	105	185	32
	No Answer	88	11.6		17.1	15.6	10,2	2.7
Students	Never	8	87.5		82.9	83.6	88.2	97.3
H	Frequently and Occasionally Combined	88	1.0		0.0	0.8	1.5	0.0
Bookkeeping	Occasionally	8	0.5		0.0	0.0	0.9	0.0
Bookk	Frequently	8	0.5		0.0	0.8	0.6	0.0
	strabnoqeaf lo radmul	No.	631		11.1	122	323	25
ble 365 :	requency of Per- bnal Use of tem 204 : andling accounts payable*		. Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

420 for simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Illy Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or Tub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

ble 366 :		Book	Bookkeeping	H	Studente			Bookkeepin	80	II Stuc	Students			A11	•	Respondents	S	
requency of Per- onal Use of tem 205 : [andling inventory information*	Number of Respondents	Frequently	Occasionally	Frequently and Occasionally Combined	Иеver	No Answer	Number of Respondents	Frequently	Occasionally	Frequently and Presionally Combined	Never	No Answer	Mumber of Respondents	Frequently	T TERRY TARREST I	Frequently and Occasionally Combined	Never	YewenA ov
	No.	×	8	B	82	BE	No.	8	*	AC	82	82	No.	8	w	w	A	*
Total Group	631	0.2	0.3	0.5	88.0	11.6	1 995	0.2	0.0	0,2	86.9	12,9	2064	4.0	1,0	7.1	85.6	13.
School Type																		
a. New Tork City	11	0.0	0.0	0.0	82.9	17.1	242	0°0	0.0	0.0	85.1	14.9	695	0.3	6	0	6	76.9
b. Large City	122	0.8	0.0	0.8	83.6	15.6	105	0.0	0.0		-	11.4	924	0.5	1.2	1.6	_	13.8
c. Small City Suburban	323	0.0	9.0	9.0	89.2	10.2	185	0.5	0.0	0.5	86.5	13.0	772	0.3	1.2	7 7	I •	11.7
d. Rural	75	0.0	0.0	0.0	97.3	2.7	32	0.0	0.0	0.0	6.96	3.1	172	1.2	9.0	1.7		2.9
																۹		

br simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion filly Combined, Wever, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ubgroup indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	×	13.0		16.5.	13.8	11.7	2.9
တ	Neage	8	85.0		B.6	83.8	86.6	34.2
Respondents	Frequently and Occestonally Combined	×	1.9		1.7	2.3	1.7	2.9
	Occasionally	80	1.5		1.2	1.9	1.4	1.7
A11	Frequently	8	0.5		9.0	0.5	0.3	1.2
	Number of Respondents	No.	1902		695	924	771	172
	Yewer on	8	12.9		14.9	4.11	13.0	3.1
Students	Never	80	86.2		84.3	87.6	86.5	93.8
II Stud	Frequently and ()ccasionally and	8	0.9		0.8	3.0	0.5	3.1
100	VilanoteatO	*	0.7		0.8	1.0	0,0	3.1
Bookkeepin	Frequently	*	0.2		0.0	0.0	0.5	0.0
	Number of Respondents	No.	495		242	10,	185	32
	TewerA oN	8	11.6		17.1	15.6	10.2	2.7
Students	Делед	8	88.0		82.9	83.6	89.2	97.3
H	Frequently and Occasionally Combined	8	0.5		0.0	0.8	9.0	0.0
Bookkeeping	Occasionally	8	0.3		0.0	0.0	9.0	0.0
Bookk	Frequently	8	0.2		0.0	6.8	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 367 :	Frequency of Personal Use of Item 206 : Handling payroll information*		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Dural

422 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Salvanting and Occasionally Salvanting in the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Tower on	æ	13.0	•	16.5	13.	7.11	3.5
93	Ne rel	8	85.2		82.4	84.3	87.2	93.6
Respondents	Frequently and Occasionally Combined	8	1.8		1.9	1.9	1.4	-
	Occasionally	8	1.4		1.2	1.9	1.3	1.7
A11	Frequently	8	4.0		0.7	0.0	0.1	1.2
	Number of Respondents	No.	17902		695	426	777	172
	TewanA oV	8	13.1		14.9	11.4	13.5	3.1
Students	Never	8	86.0		83.9	87.6	85.9	98.9
II Stud	Frequently and Occasionally and	8	6.0		1.2	1.0	0.5	0.0
	Occasionally	8	4.0		4.0	1.0	0.0	0.0
Bookkeeriing	Frequently	*	0.5		0.8	0.0	0.5	0.0
	Number of Respondents	No.	564		242	105	185	32
	TowerA oN	8	7.3		16.2	15.6	9.9	2.7
Students	Лечег	8	88.1		83.8	83.6	89.5	98.0
H	Frequently and Occasionally Combined	8	9.0		0.0	0.8	0.6	1.3
Bookkeeping	Occasionally	8	9.0		0.0	0.8	9.0	1.3
Bookk	Frequently	8	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		H	122	323	23
Je 368 :	quency of Per- al Use of a 207 : rifying data recorded in punch cards*		Total Group	School Type	a. New Tork City	b. Large City	c. Small City Suburban	d. Riral

42**3** r simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ny Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or b-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

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	Yewer on	≯ L	13.1		16.4	14.3	11.5	3.5
ø,	Делец	8	85.1		81.6	82.9	87.3	क.2
Respondents	Freguently and Occesionally Combined	82	1.8		1.9	2.8	1.2	2.3
	Occasionally	*	1.5		1.4	2.8	1.0	1.2
A11	Frequently	*	0.3	S CO - CO - CO - CO - CO - CO - CO - CO	0.4	0.0	0.1	1.2
	Number of Respondents	No.	2064		695	426	777	172
	Toward oN	8	12,9		14.9	11.4	13.0	3.1
Students	Never	8	86.3		84.7	86.7	86.5	96.9
II Stud	Frequently and Occesionally Combined	8	0.7		4.0	1.9	0.5	0.0
60	Occasionally	8	2.0		4.0	1.9	0.5	0.0
Bookkeepir	Frequently	8	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Answer	8	11.6		16.2	16.4	10.2	2.7
Students	Never	8	88.1		83.8	82.8	89.5	97.3
	Prequently and Occasionally and	8	0.3		0.0	0.8	0.3	0.0
Bookkeeping	Occasionally	8	0.3		0.0	0.8	0.3	0.0
Bookk	Frequently	R	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
ble 369 :	equency of Per-		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	de Rural

424 or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	A	13.1		16.4	13.8	11.8	3.5
S	Never	8	7.48		81.0	83.8	86.3	24.2
Respondents	Occasionally combined Frequently and	8	2.2		2.4	2.3	1.9	2.3
	Cccasionally	8	1.6		1.1	2,1	1.7	1.2
A11	Frequently	8	9.0		1.0	0.2	0.3	1.2
	Number of Respondents	No.	2064		695	924	771	172
	Tewara oV	8	12.8		14.5	11.4	13.0	3.1
Students	Never	8	86.0		83.9	87.6	85.9	6.96
II Stud	Frequently and Occasionally Combined	82	1.2		1.7	1.0	1.1	0.0
	Occasionally	8	0.7		1.2	1.0	0.0	0.0
Bookkeeping	Frequently	8	0.5		υ.μ	0.0	1.1	0.0
	strebrogseA to redmuN	No.	564		242	105	185	32
	No Answer	8	4.11		16.2	15.6	10.2	2.7
Students	Мечег	BE	87.8		82.9	83.6	88.9	97.3
н	Frequently and Occasionally Combined	8	0.8		0.9	0.8	0.9	0.0
Bookkeeping	Occasionally	8	9.0		0.0	0.8	0.9	0.0
Bookk	Frequently	8	0.2		6.0	0.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
ble 370 :	equency of Per- nal Use of em 209 : orting business data*		Total Group	School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

or simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-Ily Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or ub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.

	No Answer	80	18	3	7 6 5	4 2 2	7 -	2.9
9	Never	*	, 18, 7	•	6		8	いま
Respondents	Frequently and Occasionally Combined	R	0		6	8 6	2,3	2.9
	Uccasionally v	R	1.8		0	-	2.1	1.2
A11	Frequently	×	0.5		9.0	0.2	0.3	
	Number of Respondents	No.	2064		695	126	7.7	172
	Nc Answer	8	12.8		14.9	10.5		
Students	Neast	A	86.2		\$.7	87.6	85.4	96.9
II Stud	Frequently and Occasionally and	æ	1.0		4.0	1.9	1.6	0.0
4	Occasionally	8	0.7		4.0	1.9	0.5	0.0
Bookkeeping	Frequently	8	4.0		0.0	0.0	1.1	0.0
	Number of Respondents	No.	564		242	105	185	32
	No Answer	B	11.3		16.2	15.6	9.6	2.7
Students	Делег	B	87.8		82.9	83.6	88.9	97.3
+	Frequently and Occasionally and	8	1.0		0.9	0.8	1.2	0.0
Bookkeeping	Occasionally	88	1.0		0.9	0.8	1.2	0.0
Book	Frequently	R	0.0		0.0	0.0	0.0	0.0
	Number of Respondents	No.	631		111	122	323	75
Table 371 :	Frequency of Personal Use of Item 210: Preparing reports		1. Total Group	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

*For simplicity in Deporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasion-ally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the nearest tenth.



	Tawana oii	æ	13.(16.{	13.1	п	2.5
တ	Never	8	81.1		77.8	80.0	9.28	89.5
Respondents	Frequently and Occasionally Combined	8	5.9		5.5	6.8	5.7	7.6
	Occasionally	8	4.7		3.7	4.9	5.3	5.8
A11	Fredneutly	8	1.2		1.4	1.9	₽•0	1.7
	Number of Respondents	No.	2064		695	924	771	172
	No Answer	8	13.3		15.7	10.5	13.5	3.1
Students	Never	8	81.2		80.2	8,48	80.5	81.2
II Stud	Frequently and Occasionally Combined	8	5.5		4.1	4.8	5.9	15.6
	Occasionally	8	14.8		3.7	2.9	5.9	12.5
Bookkeeping	Frequently	8	7.0		ሳ•0	1.9	0.0	3.1
	earsbnoqseH lo wedmuN	No.	195		242	105	185	32
	No Answer	8	11.4		16.2	15.6	10.2	2.7
Students	Never	8	83°4		80.2	76.2	8.48	93.3
H	Frequently and Occesionally Combined	8	5.2		3.6	8.2	5.0	4.0
Bookkeeping	Occasionally	86	4.1		1.8	4.9	h.6	4.0
Bookk	Frequently	8	1,1		18	3.3	0.3	0.0
	Number of Respondents	No.	631		111	122	323.	75
able 372 :	requency of Per- onal Use of tem 211: Preparing individual W-2 forms*		1. Total Graup	2. School Type	a. New York City	b. Large City	c. Small City Suburban	d. Rural

427 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column. All rates per cent are rounded to the negrest tenth.

Qu	wher of Respond	Never	Frequently and Occasionally Comb	Occasionally	* Frequently
Prequently and Prequently Con Prequently and Prequently and Preguently	-	,	7 7	8 8 8 8	
8 8 8 8	No.		Q	4	
0.2 0.4 0.5 86.7	1995	9.		0.2 88.3 11.6	88.3 11.6
0.0 0.0 85.1	242	ત		0.0 83.8 16.2	83.8 16.2
0.0 1.0 1.0 88.6	105	ત	82.8 17.2 1	0.0 82.8 17.2	82.8 17.2
0.5 0.5 1.1 85.9	185		89.8 9.9 1	0.3 89.8 9.9	89.8 9.9
0.0 0.0 0.0 96.9	32	7	97.3 2.7	0.0 97.3	97.3

428 For simplicity in reporting, the number of respondents using the item Frequently, Occasionally, Frequently and Occasionally Combined, Never, and No Answer is expressed only as a rate per cent of the number of respondents of the group or sub-group indicated at the left of the column, All rates per cent are rounded to the nearest tenth.

TABLE 374: SUMMARY OF PERSONAL USE, ITEMS 35-212; ALL RESPONDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

15	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.
64 68.3 1.75 9.3 61 6.9 92 5.1 47 64.1 148 9.1 57 6.9 167 5.4 163 62.3 154 9.1 108 6.9 156 5.4 131 62.3 160 9.0 109 6.9 106 5.3 51 54.6 135 9.0 147 6.8 120 5.2 139 9.0 67 6.8 120 5.2 62 44.8 197 8.8 122 6.8 188 5.1 37 40.4 162 8.8 122 6.6 169 5.1 134 37.9 158 8.7 121 6.6 169 5.1 134 37.9 158 8.7 123 6.6 73 5.0 44 35.6 190 8.6 190 6.5 187 4.9 31.8 148 8.4 159 6.4 125 4.8 4.9 31.8 148 8.4 159 6.4 125 4.8 4.9 31.8 148 8.4 159 6.4 103 4.7 58 26.6 66 68 8.3 101 6.4 75 4.7 58 26.5 93 8.3 91 6.4 103 4.7 15 26.0 110 8.2 124 6.3 171 4.6 133 24.4 195 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 176 22.1 178 8.1 79 6.7 172 4.6 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 129 155 150 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 60 15.7 9 7.8 100 6.1 182 3.6 100 14.7 196 7.8 100 6.1 182 3.6 150 7.8 126 6.0 202 3.2 140 14.1 113 7.7 153 5.9 210 2.3 2.5 140 14.7 196 7.8 126 6.0 202 3.2 140 14.5 150 7.8 126 6.0 202 3.2 140 14.1 113 7.7 153 5.9 210 2.3 2.5 140 14.7 196 7.8 126 6.0 202 3.2 140 14.1 113 7.7 153 5.9 210 2.3 2.5 140 14.1 18 88 7.4 126 6.0 204 2.4 104 7.6 118 88 7.4 126 6.0 204 2.4 104 7.6 118 88 7.4 126 6.0 204 2.4 12.1 146 12.4 104 7.6 118 5.9 114 5.9 114 5.9 114 118 118 119 7.6 118 5.9 145 2.2 118 118 119 11.8 88 7.4 80 5.7 207 1.8 180 1.0 1.7 7.3 184 5.6 203 1.7 200 1.7 2.1 166 5.6 200 1.7 2.9 11.8 119 11.8 165 7.6 138 5.8 206 1.9 140 10.5 163 7.3 184 5.6 203 1.7 207 1.8 119 1.1 110 1.7 7.2 116 5.6 203 1.7 200 1.7	35	79.2	161	9.6	42	7.1	141	5.5
63 62.3 154 9.1 108 6.9 156 5.4 131 62.3 160 9.0 109 6.9 106 5.3 51 94.6 135 9.0 147 6.8 83 5.2 50 53.2 139 9.0 67 6.8 120 5.2 62 44.8 197 8.8 122 6.8 188 5.1 37 40.4 162 8.8 111 6.6 129 5.1 134 37.9 158 8.7 121 6.6 169 5.1 134 37.9 158 8.7 123 6.6 73 5.0 44 35.6 190 8.6 71 6.5 187 4.9 55 32.5 128 8.4 130 6.4 125 4.8 49 31.8 148 8.4 159 6.4 125 4.8 49 31.8 148 8.4 159 6.4 103 4.7 52 26.6 86 8.3 101 6.4 74 4.7 52 26.5 93 8.3 91 6.4 103 4.7 14.6 95 25.5 189 8.1 107 6.3 171 4.6 95 25.5 189 8.1 107 6.3 191 4.6 176 22.1 178 8.1 107 6.3 191 4.6 176 22.1 178 8.1 107 6.3 191 4.6 176 22.1 178 8.1 107 6.3 191 4.6 176 22.1 178 8.0 76 6.2 201 4.2 208 66 7.9 179 6.1 88 3.9 16.4 8.1 159 16.1 83 3.9 16.3 16.3 66 7.9 179 6.1 88 3.7 15.9 127 7.8 100 6.1 182 3.6 60 15.7 99 7.8 126 6.0 41 124 3.3 89 14.6 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 100 6.1 182 3.6 14.2 14.5 15.9 127 7.8 126 6.0 41 3.1 14.7 196 7.8 112 6.0 41 3.1 14.7 196 7.8 112 6.0 41 3.1 14.7 196 7.8 112 6.0 41 3.1 14.9 14.0 14.5 156 7.8 18 18 6.0 204 2.4 14.1 118 7.7 159 14.0 118 7.6 211 5.9 145 2.2 12 11.8 165 7.6 138 5.8 206 1.9 14.9 14.0 11.8 88 7.4 80 5.7 207 1.8 38 11.0 17.7 7.3 173 5.7 208 1.8 11.0 17.7 7.3 173 5.7 208 1.8 11.0 17.7 7.3 173 5.7 208 1.8 11.0 10.5 163 7.3 184 5.6 203 1.7 7.9 1.9 10.5 11.5 11.5 199 1.4 1.5 11.5 11.5 11.5 11.5 11.5 11.5 1	64	68.3	175	9•3	61	6.9	92	5• ¹ ‡
131 62.3 160 9.0 109 6.9 106 5.3 51 54.6 135 9.0 67 6.8 120 5.2 50 53.2 139 9.0 67 6.8 120 5.2 62 14.8 197 8.8 122 6.8 188 5.1 37 160.4 162 8.8 111 6.6 129 5.1 39 190.0 157 8.7 121 6.6 169 5.1 134 37.9 158 8.7 123 6.6 73 5.0 144 35.6 190 8.6 71 6.5 187 4.9 55 32.5 128 8.4 130 6.4 125 4.8 149 31.8 148 8.4 159 6.4 74 4.7 52 26.6 86 8.3 101 6.4 75 4.7 58 26.5 93 8.3 91 6.4 103 4.7 1.5 26.0 110 8.2 124 6.3 171 4.6 95 25.5 189 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 155 4.5 140 20.8 78 8.0 76 6.2 180 4.5 54 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 142 6.1 144 3.3 85 15.6 150 7.8 142 6.0 41 3.1 40 14.5 56 7.8 180 6.1 182 3.6 140 14.5 56 7.8 181 6.0 204 2.4 140 14.5 56 7.8 181 5.9 145 2.2 118 165 7.6 138 5.8 206 1.9 140 14.5 56 7.6 138 5.8 206 1.9 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 149 10.2 11.8 165 7.2 166 5.5 212 1.5 149 10.2 11.5 10.5 1.5 1.5 149 10.2 11.5 1.5 1.5 1.5 149 10.2 11.5 1.5 1.5 1.5 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10.5 163 7.3 184 5.6 203 1.7 140 10	63	62.3	154	-				
50 53.2 139 9.0 67 6.8 120 5.2 137 40.4 162 8.8 111 6.6 129 5.1 37 40.4 162 8.8 111 6.6 129 5.1 139 40.0 157 8.7 121 6.6 169 5.1 134 37.9 158 8.7 123 6.6 73 5.0 144 35.6 129 31.8 148 8.4 130 6.4 125 4.8 149 31.8 148 8.4 159 6.4 74 4.7 52 26.6 86 8.3 101 6.4 75 4.7 14.5 26.0 110 8.2 124 6.3 171 4.6 133 24.4 195 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 6.5 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 16.3 66 7.9 179 6.1 68 3.7 16.3 66 7.9 179 6.1 68 3.7 16.3 16.3 16.3 16.3 16.3 16.3 16.3 16.3			(
37	50	53.2	139	9.0	67	6.8	120	5.2
134 37.9 158 8.7 123 6.6 73 5.0 444 35.6 190 8.6 71 6.5 187 4.9 55 32.5 128 8.4 130 6.4 74 4.9 55 32.5 128 8.4 159 6.4 74 4.7 52 26.6 86 8.3 101 6.4 75 4.7 58 26.5 93 8.3 91 6.4 103 4.7 4.5 26.0 110 8.2 124 6.3 89 4.6 95 25.5 189 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 144 20.1 178 8.1 107 6.3 191 4.6 149 20.2 10 8.0 115 6.3 152 4.6 149 20.8 78 8.0 76 6.2 180 4.5 <td>37</td> <td>40.4</td> <td>162</td> <td>8.8</td> <td>111</td> <td>6.6</td> <td>129</td> <td>5.1</td>	37	40.4	162	8.8	111	6.6	129	5.1
44 35.6 190 8.6 71 6.5 187 4.9 55 32.5 128 8.4 130 6.4 125 4.8 49 31.8 148 8.4 159 6.4 125 4.8 75 26.6 86 8.3 101 6.4 75 4.7 58 26.5 93 8.3 91 6.4 103 4.7 45 26.0 110 8.2 124 6.3 171 4.6 95 25.5 189 8.1 143 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 176 22.1 178 8.1 79 6.3 172 4.6 84 21.7 90 8.0 115 6.3 155 4.5 194 20.8 78 8.0 76 6.2 180 4.5 54 20.7 105 8.0 70 6.2 180 4.5	134				7		_	
49 31.8 148 8.4 159 6.4 74 4.7 52 26.6 86 8.3 101 6.4 75 4.7 58 26.5 93 8.3 91 6.4 103 4.7 4.5 26.0 110 8.2 124 6.3 171 4.6 95 25.5 189 8.1 107 6.3 191 4.6 133 24.4 195 8.1 107 6.3 191 4.6 176 22.1 178 8.1 79 6.3 172 4.6 84 21.7 90 8.0 115 6.3 155 4.5 194 20.8 78 8.0 70 6.2 180 4.5 54 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 57 19.9 127 7.8 100 6.1 182 3.6						- h	187	4.9
58 26.5 93 8.3 91 6.4 103 4.7 4.5 26.0 110 8.2 124 6.3 171 4.6 95 25.5 189 8.1 143 6.3 89 4.6 133 24.4 195 8.1 107 6.3 191 4.6 176 22.1 178 8.1 107 6.3 191 4.6 84 21.7 90 8.0 115 6.3 155 4.5 194 20.8 78 8.0 76 6.2 180 4.5 54 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 87 15.9 127 7.8 100 6.1 182 3.6	49	31.8	148	8.4	159	6.4	74	4.7
95	58 58	26.5	93	8.3	91	6.4	103	4.7
176 22.1 178 8.1 79 6.3 172 4.6 84 21.7 90 8.0 115 6.3 155 4.5 194 20.8 78 8.0 76 6.2 180 4.5 54 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 87 15.9 127 7.8 100 6.1 182 3.6 60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 126 6.0 202 3.2 43 14.7 196 7.8 181 6.0 204 2.4 164 14.1 113 7.7 153 5.9 210 2.3 36 14.0 97 7.7 72 5.9 209 2.2	95	25.5	189	8.1	1	6.3		
84 21.7 90 8.0 115 6.3 155 4.5 194 20.8 78 8.0 76 6.2 180 4.5 54 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 87 15.9 127 7.8 100 6.1 182 3.6 60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 126 6.0 202 3.2 43 14.7 196 7.8 181 6.0 204 2.4 164 14.1 113 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2	176						_	
5h 20.7 105 8.0 70 6.2 201 4.2 65 19.9 102 7.9 168 6.1 81 3.9 53 16.3 66 7.9 179 6.1 68 3.7 87 15.9 127 7.8 100 6.1 182 3.6 60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 126 6.0 202 3.2 43 14.7 196 7.8 112 6.0 41 3.1 40 14.5 56 7.8 181 6.0 204 2.4 164 14.1 113 7.7 153 5.9 210 2.3 36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 174 2.1 <				_	115	6.3	155	4.5
53 16.3 66 7.9 179 6.1 68 3.7 87 15.9 127 7.8 100 6.1 182 3.6 60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 126 6.0 202 3.2 43 14.7 196 7.8 112 6.0 41 3.1 40 14.5 56 7.8 181 6.0 204 2.4 164 14.1 113 7.7 153 5.9 210 2.3 36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2 94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 </td <td>54</td> <td>20.7</td> <td>105</td> <td>8.0</td> <td>70</td> <td>6.2</td> <td>201</td> <td>4.2</td>	54	20.7	105	8.0	70	6. 2	201	4.2
60 15.7 99 7.8 142 6.1 144 3.3 85 15.6 150 7.8 126 6.0 202 3.2 143 14.7 196 7.8 112 6.0 41 3.1 40 14.5 56 7.8 181 6.0 204 2.4 164 14.1 113 7.7 153 5.9 210 2.3 36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2 94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 46 11.8 88 7.4 80 5.7 207 1.8 38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	53	16.3	66	7•9	179	6.1	68	3.7
85 15.6 150 7.8 126 6.0 202 3.2 43 14.7 196 7.8 112 6.0 41 3.1 40 14.5 56 7.8 181 6.0 204 2.4 164 14.1 113 7.7 153 5.9 210 2.3 36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2 94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 46 11.8 88 7.4 80 5.7 207 1.8 38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7	60	15.9 15.7		7.8 7.8		6.1		3.6 3.3
36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2 94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 46 11.8 88 7.4 80 5.7 207 1.8 38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4		15.6 14.7		7.8 7.8	1	6.0		3.2 3.1
36 14.0 97 7.7 72 5.9 209 2.2 59 14.0 118 7.6 211 5.9 145 2.2 94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 46 11.8 88 7.4 80 5.7 207 1.8 38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	40	14.5	56	7.8	181	6.0	204	2.4
94 12.7 149 7.6 114 5.9 174 2.1 146 12.4 104 7.6 183 5.8 198 2.1 192 11.8 165 7.6 138 5.8 206 1.9 46 11.8 88 7.4 80 5.7 207 1.8 38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	36	14.0	97	7.7	72	5•9	209	2.2
38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	94	12.7	149	7.6	114	5.9	174	2.1
38 11.0 177 7.3 173 5.7 208 1.8 140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4		11.8	165	7.6 7.6	138	5.8 5.8	198 206	2.1 1.9
140 10.5 163 7.3 184 5.6 203 1.7 69 10.5 117 7.2 116 5.6 200 1.7 96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	46 38			7.4 7.3	80	5. 7		1.8
96 10.3 82 7.2 166 5.5 212 1.5 193 10.2 119 7.1 185 5.5 199 1.4	140	10.5	163	7•3	184	5. 6	203	1.7
	96	10.3	82	7.2	166	5•5	212	1.5
137 9.9	1.36	10.1	98	7.1 7.1	186	5 • 5	199 205	1.4 1.4

TABLE 375: SUMMARY OF PERSONAL USE, ITEMS 35-212; BOOKKEEPING I STUDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.	Item No.	Per Cent of Respondents Using FreqOcc.
35	78.6	66	5. 7	110	2.7	115	1.3
132	74.3	136	5.5	101	2.7	112	1.3
64	65 .1	48	5•5	97	2.7	144	1.2
63	60.0	88	5. 5	201	2.7	147	1.2
47	59.9	67	5.4	172	2.7	179	1.1
131	56.9	96	5.4	159	2.5	198	1.1
50	51.5	211	5.2	109	2.5	116	1.1
51	48.8	139	5.2	122	2.5	185	1.1
62	45.2	135	5.1	123	2.5	83	1.1
jtyt	37.1	178	4.8	91	2.4	73	1.0
37	36.6	93	4.8	41	2.4	186	1.0
39	35.5	42	4.8	117	2.4	120	1.0
49	30 . 3	86	4.4 V. V.	104	2.4	106	1.0
134	27.7	193	4.4	98	2.4	204	1.0
5 5	26.6	151	4.4 1. 3	177	2.4	210	1.0
52 58	24.1	158	4.1 1	162	2.2	155	1.0
1 33	23•3 23•3	175 195	4.1	119	2.2	145	.8
45	23.0	189	4.1 4.0	121	2.2	149	.8
95	2 1. 9	190	4.0	181	2.2	152	.8
34	17.4	128	4.0	108	2.1 2.1	167 169	.8 .8
17 6	17.0	157	4.0	111	2 . 1	209	.8
65	16.3	137	4.0	126	2.1	I	.8
194	15.7	160	3.8	124	2.1	129 1 8 4	.0 8
54	15.4	165	3.6	89	1.9	75	.8
59	14.3	161	3.6	163	1.9	207	.8 .6 .6 .6
60	13.6	148	3.5	153	1.9	202	-6
60 43 40 85	13.2	154	3.5	143	1.9	125	•6
40	13.0	113	3.5	141	1.9	74	•6
85	11.7	99 196	3.5	138 80	1.9	174	•5
87	11.1	196	3.5		1.7	180	•5 •5 •5
36 53 46	1 0.6	90 78	3•3	79	1.7	206	•5
53	10.5	78	3.2	168	1.7	205	•5
46	9•5	127	3.0	150	1.7	203	•5
164	9.4	70	3.0	107	1.6	182	•5
38	9.0	178	3.0	183	1.5	81	•5
146	8.9	105	2.9	170	1.5	208	•3
99 94	7•9	100	2.9	72	1.4	200	•3
3.00	7.8	102	2.9	142	1.4	199	•3
192	7•3	114	2.9	77	1.3	103	•3
56 140	7.0 6.7	118	2.9	156 1 6 6	1.3	191	•3
	6.7	130	2.9		1.3	188	•5 •5 •3 •3 •3 •3
197 61	6 . 5	71 82	2.7	171	1.3	187	•3
57	6 . 3 6 . 2	; 02	2.7	76	1.3	212	•2
) (U• Z			92	1.3		

TABLE 376: SUMMARY OF PERSONAL USE, ITEMS 35-212; BOOKKEEPING II STUDENTS (Items Ranked According to Number Using Item Frequently or Occasionally)

Item	Per Cent of Respondents Using FreqOcc.	Item	Per Cent of Respondents Using FreqOcc.	Item	Fer Cent of Respondents Using FreqOcc.	Item	Per Cent. of Respondents Using FreqOcc.
	Respondents Using FreqOcc. 79.0 76.2 67.2 67.2 60.8 59.9 53.0 49.3 43.3 40.1 37.9 33.2 30.7 28.5 24.3 20.7 20.6 18.8 18.3 17.6 15.4 14.0 13.8 12.2 11.5 10.6 10.3 9.2 8.5 8.0 7.7 7.4	No. 175 113 140 135 137 148 161 197 169 156 178 169 159 160 160 175 175 175 175 175 175 175 175 175 175	Respondents Using FreqOcc. 5.3 5.1 5.0 6.8 6.4 6.4 6.4 6.3 6.3 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4 6.4	173 147 127 129 139 122 139 121 159 177 113 138 79 100 181 170 170 170 170 170 170 170 170 170 17	Using FreqOcc. 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.	187 183 182 184 185 184 185 184 185 184 185 184 185 184 186 186 188 188 187 187 184 186 186 187 187 187 187 187 187 187 187 187 187	Using
57 66 48 211 193	6.9 6.4 5.7 5.7 5.5 5.3	157 158 86 93 88	3.2 3.2 3.2 3.2 3.0	123 68 106 124 141 76	1.6 1.6 1.6 1.6 1.6	212 205 203 200 199	.2 .2 .2 .0

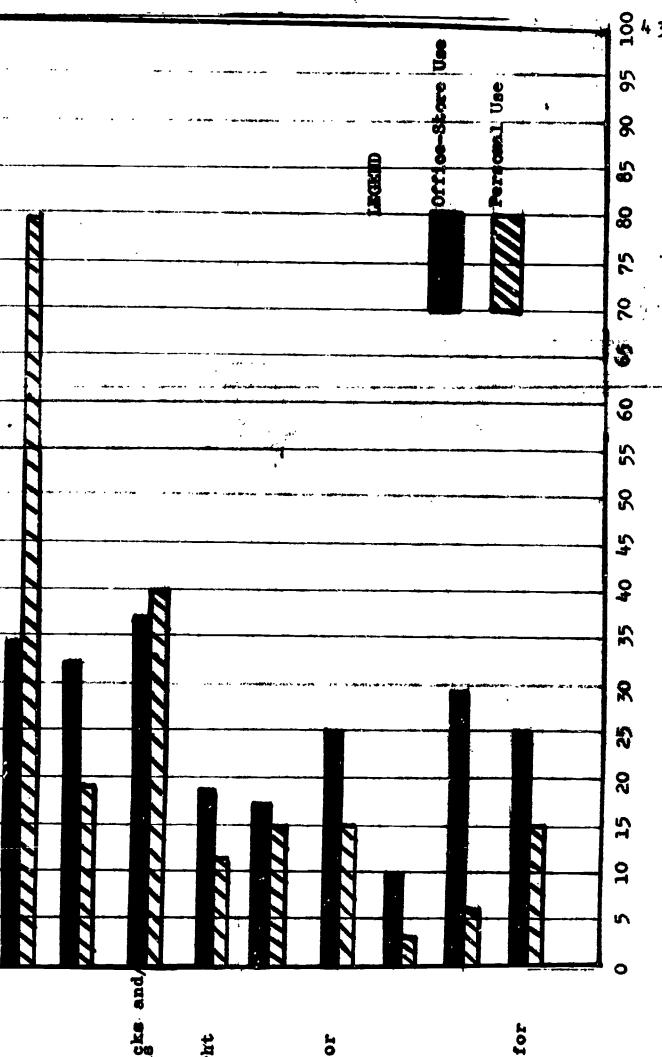
ERIC Full Text Provided by EBIC

FREQUENCY OF SPECIFIC BOOKKEEPING SKILLS AND KNOWLEDGES IN OFFICE-STORE AND PERSONAL USE (PER CENT OF RESPONDENTS USING ITEM PREQUENTLY OR OCCASIONALLY) FIGURE 1:

mestionmeire Item Number

I. Boy often have you used the following business forms?

orders
Honey
35.



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	application form	register slips	sh report		sh vouchers	und slip		elips (charge or	spacice and/or	or debit)	s order and/or	t of account	0 5 10 15 20 25 30
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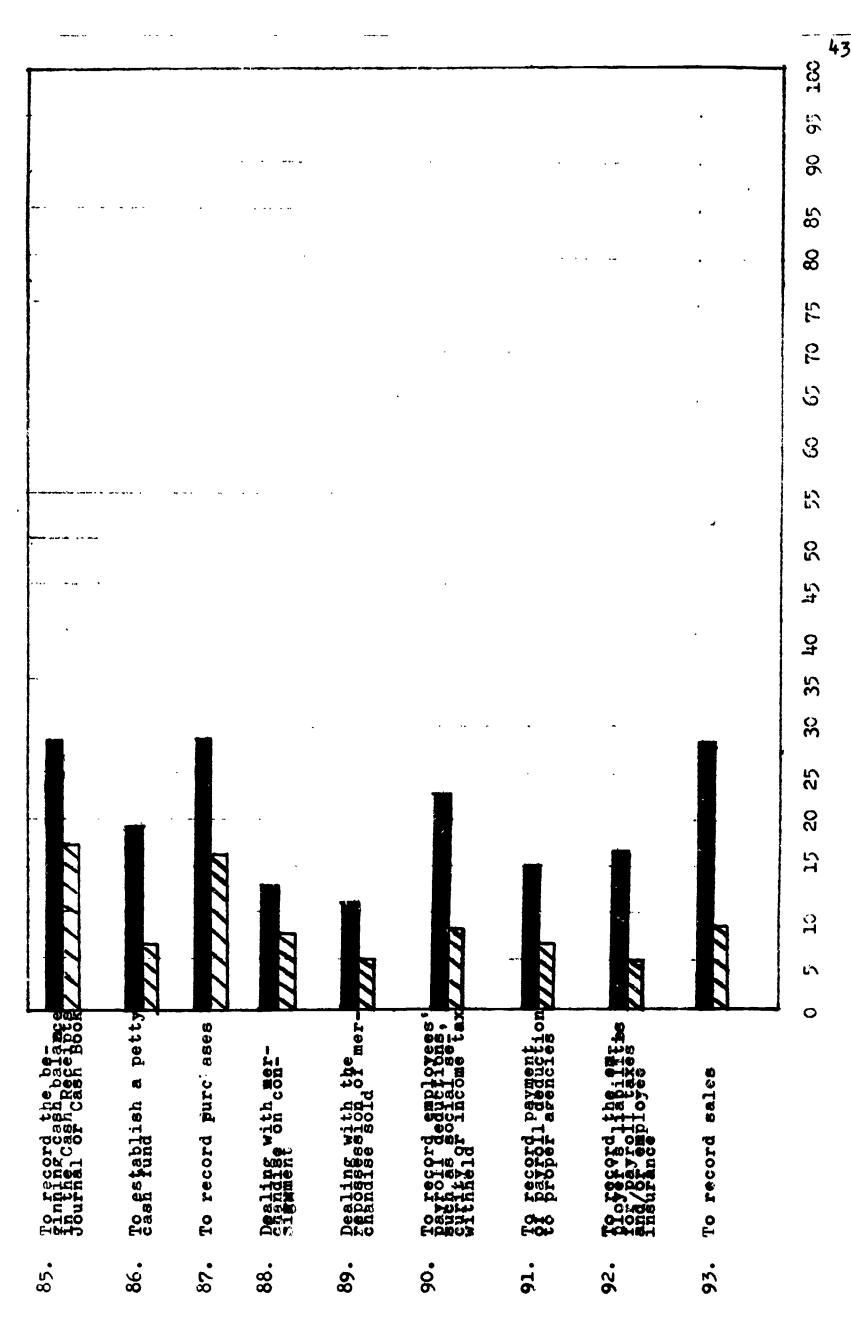
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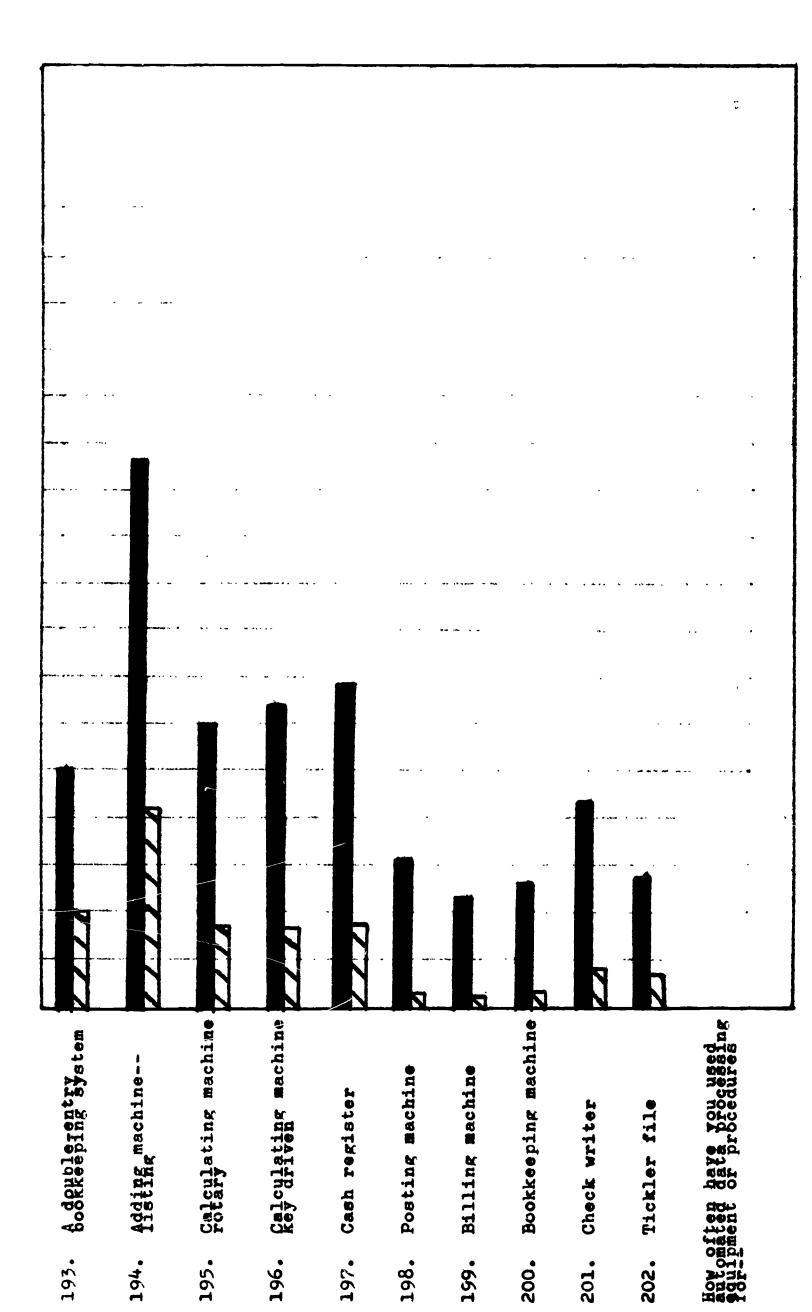
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SUMMALLY

All Respondents

of the 2,064 respondents in this study, 1662 or 80.5 per cent had some kind of post-high school education and, therefore, had the opportunity to use their bookkeeping skills and knowledges in further education. Slightly more than 67 per cent of all respondents reported that they had had on-the-job training; about 44 per cent of all respondents reported on-the-job training as their only education beyond high school. About 37 per cent of all respondents had some "formal" education in private business schools, two-year colleges, and/or four-year colleges; 13 to 16 per cent of respondents had each of these types of education. Six months to a year of study at a private business school was most common for those who had studied at that level; two years or more of study in a two-year college or four-year college was most common for those who had studied at that level. Responses concerning on-the-job training and graduate study suggest that respondents may have misinterpreted some terms of the questionnaire.

About 47 per cent of all respondents had completed post-high school education which did not involve the study of bookkeeping. About 34 per cent of all respondents had completed post-high school education involving bookkeeping-accounting study; about half of these had studied a year or more of bookkeeping. Approximately 70 per cent of these students who had post-high school education reported that bookkeeping had been useful to them in their non-bookkeeping education.

Some differences were evident in post-high school educational patterns related to type of high school attended. Rural school respondents reported considerably less on-the-job training than students from other types of



schools; Rural School students led in two-year college attendance; New York City students led in four-year college attendance. Large City students exceeded other groups in the number who had studied post-high school book-keeping. New York City students had made least use of bookkeeping in non-bookkeeping education.

Proportionally as many males as females had had on-the-job training and private business school education. The rate of attendance at two-year colleges, four-year colleges, and graduate study for males was about double that of females. The rate of post-high school study of bookkeeping for males was also more than double that of females.

The most frequently used bookkeeping item, 35 - money orders, had been used frequently or occasionally in personal use by 79.2 per cent of all respondents. The least frequently used item, 205 - used automated data processing equipment for handling inventory information -- had been used by only 1.4 per cent of all respondents. The least frequently used half of the items had been used frequently or occasionally by only about 7 per cent or less of the group.

The ten most frequently used bookkeeping items were: money orders, bank deposits, federal or state income tax forms, checkbooks, w-2 withholding statement, preparation of own income tax forms, sales slips, receipts, application for social security number and bank cashiers shecks or certified checks.

The ten least frequently used items were: using data processing equipment for handling inventory, for handling accounts receivable, for coding, for handling payroll information, for verifying data recorded on punched cards, for preparing customer's statements; billing machine, book-keeping machine, posting machine; collection agencies. While some



individual items had been used with greater frequency in personal life than in business life, a majority of the items had been used more extensively in business life than in personal life.

Bookkeeping I Respondents

Of the 910 respondents whose highest level of high school bookkeeping was Bookkeeping I, about 78 per cent had some kind of post-high school education. Slightly more than 63 per cent had on-the-job training; about 40 per cent had on-the-job training as their only post-high school education. The rates per cent of those who had private business school, two-year college, or four-year college and the amount of time devoted to such study were similar to the All Respondents group.

About 48 per cent of this group had post-high school education without bookkeeping; about 31 per cent had studied post-high school bookkeeping.

About 70 per cent of those who had some post-high school education had found bookkeeping useful in their non-bookkeeping education beyond high school. Data pertaining to possible differences in post-high school education related to type of high school were not analyzed for this sub-group.

The 631 "pure" Bookkeeping I students-those who had no bookkeeping at any level beyond Bookkeeping I--had made less frequent personal use of bookkeeping than had the All Respondents group. The most frequently used half of the items had been used frequently or occasionally by fewer than 3 per cent of the Bookkeeping I group. This may be attributable to the fact that, by definition, the Bookkeeping I group had no post-high school bookkeeping education. Within the frequency of use distribution, however, items tended to retain relative rank quite similar to that of the All Respondents group.



Bookkeeping II Respondents

of the 818 respondents whose highest level of high school bookkeeping was Bookkeeping II, about 83 per cent had some kind of post-high school education. About 71 per cent of Bookkeeping II respondents had on-the-job training; about 39 per cent had on-the-job training as their only education beyond high school. The rate per cent of those who had other kinds of education beyond high school, and the amount of time in such education, were similar to the All Respondents and Bookkeeping I groups.

About 47 per cent of Bookkeeping II Respondents had post-high school education without bookkeeping; about 36 per cent had studied some post-high school bookkeeping. As with the other two respondent groups, about 70 per cent of the Bookkeeping II respondents ad found bookkeeping useful in their post-high school non-bookkeeping education.

The "pure" Bookkeeping II Students—the 564 students who had no bookkeeping at any level beyond Bookkeeping II—had made less frequent personal use of bookkeeping than had the All Respondents group, but more frequent use than the Bookkeeping I group. The most frequently used half of the items had been used frequently or occasionally by slightly more than 3 per cent of Bookkeeping II Students. (Interestingly, not one of this group had ever used a billing machine.) Within the frequency of use distribution, however, items tended to retain relative rank quite similar to that of the All Respondents and Bookkeeping I groups.



Chapter IV

SUMMARY AND RECOMMENDATIONS

The study which has resulted in this report was designed to produce information that would be of particular benefit to the New York State Bookkeeping Syllabus Committee in their syllabus revision work. The major objective of the study was to determine what kinds and amounts of business, educational, and personal uses had been made of bookkeeping skills and knowledges by a sample of former students who had studied New York State syllabus-outlined courses in Bookkeeping I and Bookkeeping II. Within that major objective, the emphasis of the study was on determining the frequency with which certain specific skills, knowledges, and activities of bookkeeping had been used by those former students. The study was not designed to provide a descriptive analysis of the work of bookkeepers.

The data for this report were gathered by means of a specially designed questionnaire which was mailed to a selected sample of former high school bookkeeping students. Responses were received from 2,064 persons who had studied syllabus-outlined bookkeeping courses in 59 public schools of New York State during the 1960-61 school year. Of those respondents, about 31 per cent had terminated their formal bookkeeping study with Bookkeeping I, about 27 per cent had terminated their bookkeeping study with Bookkeeping II, and about 34 per cent had studied some bookkeeping or accounting at the post-high school level in addition to their high school bookkeeping. Nearly 34 per cent of respondents had studied bookkeeping in New York City schools, over 20 per cent had studied in Large City Schools, about 37 per cent in Small City-Suburban schools, and over 8 per cent in Rural schools. Seventy-eight per



cent of respondents were female, and 22 per cent were male. Nearly 98 per cent of respondents had graduated from high school or had received equivalency diplomas; nearly 85 per cent of the group had been out of high school for four or five years.

The major outcomes of the study are presented here as a series of summary statements about the business, educational, and personal uses that students had made of their bookkeeping; summary statements are supported by appropriate findings of the study. The summary is followed by recommendations which are directed to the syllabus committee as the study director's points of view concerning the significance of this study for syllabus revision.

Summary

Concerning Uses of Bookkeeping in Business Life

1. Many former high school bookkeeping students had worked as bookkeepers or had used their bookkeeping in office-store non-bookkeeping jobs since leaving high school; for those students, bookkeeping education had been vocational education.

The data of this study indicate that approximately 66 per cent of all respondents, all of whom had studied Bookkeeping I and many of whom had studied further high school or post-high school bookkeeping, had used their bookkeeping skills and knowledge for some period in office-store work since leaving high school. About 41 per cent of all respondents had worked as bookkeepers; about 26 per cent had worked as bookkeepers for a year or more since leaving high school. Approximately 24 per cent of all respondents had not worked as bookkeepers, but had held non-bookkeeping office-store positions using bookkeeping skills and knowledges. About 23 per cent of all respondents had held



bookkeeping positions and also had held non-bookkeeping positions in which they had used bookkeeping skills and knowledges. About 34 per cent of all respondents had never held bookkeeping jobs or other office-store positions using bookkeeping.

?. Many former high school students whose only bookkeeping education was syllabus-outlined courses in Bookkeeping I or Bookkeeping I and II had worked as bookkeepers or had held other office-store positions using their bookkeeping skills and knowledges; for those students, high school bookkeeping had been terminal, vocational education.

Many of the respondents in this study had completed only high school
Bookkeeping I or Bookkeeping I and II, without further bookkeeping study at
the high school or post-high school level. Nearly 30 per cent of those
Bookkeeping I students had worked as bookkeepers since leaving high school;
more than 16 per cent of the Bookkeeping I group had worked as bookkeepers
for a year or more. About 22 per cent of the Bookkeeping I group had not
worked as bookkeepers but had worked in office-store positions in which they
had used their bookkeeping skills and knowledges. Thus, about 52 per cent
of Bookkeeping I respondents had used their bookkeeping vocationally in officestore work.

Of the Bookkeeping II group, nearly 34 per cent had worked as bookkeepers, with nearly 23 per cent of the group having worked as bookkeepers for a year or more. An additional 25 per cent of the group had not worked as bookkeepers but had worked in office-store positions using their bookkeeping. Thus, about 58 per cent of Bookkeeping II respondents had used their bookkeeping vocationally in office-store work since leaving high school.

3. The greater the amount of formal bookkeeping education, the greater was the probability that the student had used the bookkeeping vocationally.



as bookkeepers and for greater amounts of time than had Bookkeeping I students; proportionally greater amounts of all respondents, the group which included students who had studied workeeping beyond Bookkeeping II, had worked as bookkeepers and for greater amounts of time than had the Bookkeeping I or Bookkeeping II sub-groups.

4. For those respondents who had worked as bookkeepers, full-time bookkeeping work was more common than part-time bookkeeping work.

About 12 percent of all respondents, 9 per cent of Bookkeeping I respondents, and 10 per cent of Bookkeeping II respondents had held part-time bookkeeping jobs. About 34 per cent of all respondents, 24 per cent of Bookkeeping I respondents, and 28 per cent of Bookkeeping II respondents had held full-time bookkeeping positions. (A respondent may have held both part-time and full-time bookkeeping positions.)

5. For those students who had worked as bookkeepers, employment in service businesses was more common than employment in manufacturing, merchandising, or other businesses.

Nearly 20 per cent of all respondents had worked as bookkeepers in service businesses; 13 per cent had worked in "other" businesses, 11 per cent in merchandising, and about 9 per cent in manufacturing. For the Bookkeeping I and Bookkeeping II groups, the relative positions of the types of employment were the same, though the rates per cent of employment in those types of businesses were consistently lower. (A respondent may have worked in more than one type of business.)



little, if any, relationship to subsequent uses of bookkeeping in business.

For all respondents of the New York City, Small City-Suburban, and Rural school categories, the rates per cent of employment as bookkeepers, the length of time worked in bookkeeping, and the nature of the job as part-time or full-time were very similar. The rates per cent of Large City students in these three factors were slightly, but consistently, higher. The data for Bookkeeping I and Bookkeeping II sub-groups followed the same general pattern as that for all respondents.

7. The uses of bookkeeping in business were similar for sub-groups of respondents who had been out of high school for three, four, and five years.

Information was sought in this study about the length of time since students had last attended high school. The major purpose of such "use opportunity" data was to provide base amounts of time with which to compare amounts of time actually spent in bookkeeping; a secondary purpose was to provide information about short-term trends in bookkeeping employment.

No trend toward change in bookkeeping employment was evident in the data for the relatively short time span of this study. The bookkeeping work experience data were similar for groups who had been out of school for three, four, and five years. Too few respondents had been out of school for two years or less to permit adequate comparison, but the limited data for those respondents were similar to the data for other groups.

8. Nearly all former bookkeeping students had graduated from high school or had received high school equivalency diplomas.

Nearly 98 per cent of all respondents, Bookkeeping I students and



Bookkeeping II students, had either graduated from high school or had received equivalency diplomas. All data, then, pertaining to the uses of bookkeeping by former bookkeeping students are essentially data for students who had graduated from high school. These data also indicated that relatively few students who had completed one or more bookkeeping courses had subsequently dropped out of high school.

Proportionally fewer non-graduates than graduates had worked as bookkeepers, but other bookkeeping work experience data for the small non-graduate group were similar to the data for the group who had graduated from high school.

- About 20% of all respondents were males, and about 78% were female.

 Thirty-seven per cent of all male respondents had worked as bookkeepers, and slightly more than 42 per cent of all females had worked as bookkeepers.

 Or the Bookkeeping I and Bookkeeping II groups, however, the rates per cent for females who had worked as bookkeepers was about double the rate per cent for males. The considerably higher employment rates of males in the All Respondents group, by comparison with males of the Bookkeeping I and Bookkeeping II groups, may indicate that proportionally more males continue their bookkeeping education beyond high school and then obtain work as bookkeepers. Other evidence in this study does indicate that proportionally more males than females continue bookkeeping study beyond high school.
- 10. Specific bookkeeping items had been used with highly variable frequency in office-store use. Some specific bookkeeping items had been used frequently or occasionally by many respondents; some items had never



been used by many or nearly all respondents.

The most frequently used item had been used frequently or occasionally by about 58 per cent of all respondents, and the least frequently used item had been used by only four per cent of all respondents. These two items had been used by about 84 per cent and four per cent, respectively, of the subgroup of all respondents who had worked as bookkeepers. The least commonly used half of these 178 items had been used frequently or occasionally by less than 18 per cent of all respondents, and by about 34 per cent or less of all respondents who had worked as bookkeepers.

For the Bookkeeping I group of respondents, the most frequently used item had been used by 46 per cent of the group, and the least frequently used item had been used by only .8 per cent of the group. These two items also held the same relative frequency positions for those Bookkeeping I students who had worked as bookkeepers, but the use rates were 78 per cent and .7 per cent, respectively. The least commonly used half of these 178 items, had been used frequently or occasionally by less than 10 per cent of all Bookkeeping I respondents, and by less than 26 per cent of those Bookkeeping I respondents who had worked as bookkeepers.

The most commonly used item by all Bookkeeping II respondents and by Bookkeeping II respondents who had worked as bookkeepers had been used by about 55 per cent and 83 per cent of those groups, respectively. The least frequently used item had been used by 2.1 per cent of all Bookkeeping II respondents, and by 3.7 per cent of those Bookkeeping II respondents who had worked as bookkeepers. The least frequently used half of the items had been used frequently or occasionally by less than 13 per cent of all respondents, and by less than 30 per cent of those who had worked as bookkeepers.



Concerning Uses of Bookkeeping in Personal Life

11. Many high school bookkeeping students had completed some kind of post-high school education, had studied post-high school bookkeeping, and had found knowledge of bookkeeping useful in their education beyond high school.

With on-the-job training included as a kind of post-high school education, nearly 81 per cent of all respondents, 78 per cent of Bookkeeping I respondents, and 83 per cent of Bookkeeping II respondents had some kind of post-high school education and, therefore, had some possible opportunity to use their bookkeeping educationally. On-the-job training was the most common type of post-high school education for all three respondent groups; 67 per cent of all respondents, 63 per cent of Bookkeeping I respondents, and 71 per cent of Bookkeeping II respondents had had on-the-job training. (Length or quantity of on-the-job training, as reported by many respondents, suggests that many respondents may have reported all work experience as on the job training.)

Of the more formal types of post-high school education, about 37 per cent of all respondents, Bookkeeping I respondents, and Bookkeeping II respondents had some study in private business school, two-year college, or four-year colleges. The amount of overlap in these types of education was not evident, but 13 to 16 per cent of respondents of each of the three respondent groups had some study in each of those three types of post-high school institutions. Six months to a year of study in the private business school was most common for that type of education; two years or more of study in a two-year college or four-year college was most common for those types.



high school study without any study of bookkeeping. Thirty-one to thirty-six per cent of each of the three groups had studied bookkeeping beyond the high school level; about half had studied bookkeeping for a year or more beyond the high school.

All those students who had studied bookkeeping at the post-high school level were presumed to have found their high school bookkeeping useful in that post-high school study. Furthermore, 70 per cent of all those students who had post-high school education of any kind reported that their knowledge of bookkeeping had been useful in their non-bookkeeping education.

some differences were evident in post-high school educational patterns as related to type of high school attended. Rural School respondents reported considerably less on-the-job training than students from other types of schools. Large City students led in attendance at private business schools; Rural School respondents led in two-year college attendance; New York City students led in four-year college attendance.

The evidence of this study indicates that for males the rates of study at two-year college, four-year college, and graduate school were about double the rates for females; further, the male rate of post-high school bookkeeping study was about double the rate for females.

12. Specific bookkeeping items had been used with highly variable frequency in personal life and, generally, had been used less frequently in personal life than in business life.

The most frequently used item had been used frequently or occasionally in personal life by about 79 per cent of all respondents; the least frequently used item had been used frequently or occasionally by only slightly more



then one per cent of the group. The least frequently used half of the items has been used frequently or occasionally by only 7 per cent or less of all respondents.

Although some specific items had been used more frequently in personal life than in business life, the overall frequency of use pattern indicated considerably more frequent use of specific items in business life than in personal life. This was especially evident when educational uses of bookkeeping, as part of overall personal use, were at least partially eliminated as in the data for the sub-groups of Bookkeeping I and Bookkeeping II students.

Personal use data for those two groups, when compared with data for office-store uses for the two groups, showed markedly less personal use.

Recommendations

The data which have been obtained in this study are extensive and are believed to be of notentially profound significance to the syllabus writers in their task of determining what should be the objectives and content of syllabus-outlined bookkeeping courses in New York State. Curricular decisions of objectives and content must be based on careful weighing and deliberation of many factors, one of which is frequency of use data such as those provided by this study. Deliberation is especially necessary in matters such as whether or not a specific item should be included in the syllabus. For example, although many or all respondents may have recollected and reported accurately that they have never or only occasionally used a specific item, the syllabus committee must decide whether other pedagogical considerations, such as the effectiveness of the item to illustrate a basic principle, outweigh the low functional utility of the item.

For these reasons, the data of this study have been presented and



committee to carefully review, discuss, and evaluate the basic facts.

In so doing, the committee should be especially cautioned that undue significance should not be attached to small differences in rates per cent, especially where base groups were small. Furthermore, the committee should remember that the data of this report are, at best, a reasonably accurate accounting by former students of the use they have made of their bookkeeping, as best they can recall those experiences. Such evidence does not necessarily indicate what should be taught in bookkeeping courses.

In the opinion of the director of this study, however, the data that were obtained in this study support the following conclusions and recommendations:

1. This study provides extensive evidence that syllabus-outlined courses in bookkeeping have provided, in their overall organization and content, effective vocational bookkeeping preparation for many students. About two of every three students who had studied bookkeeping had used bookkeeping in some way and for some time in office or store work since leaving high school; two of every five students had worked for some time in positions which, by their interpretation of this study's definition, were bookkeeping positions. Syllabus-outlined courses in bookkeeping have been effective terminal, vocational education for many students who, with high school bookkeeping education as their only specific bookkeeping education, had subsequently held bookkeeping positions in business or had held non-bookkeeping positions using bookkeeping. It is recommended, therefore, that the syllabus committee should continue to develop bookkeeping syllabi that are primarily designed to prepare students to use bookkeeping vocationally in office and store work; in so doing, the syllabus committee can have confidence



that their efforts are well directed.

- This study provides substantial evidence that, despite the overall vocational utility of the bookkeeping courses, many of the individual items of the syllabus have been seldom used on the job. Those infrequently used items should be carefully reviewed for the purpose of eliminating the least useful and substituting other items which are not in the syllabus but which are frequently used.
- 3. Differentiated bookkeeping syllabi, based on presumed differences in uses of bookkeeping according to sex of student, are not necessary on a statewide basis. The evidence of this study indicates that both males and females study bookkeeping, and that both sexes subsequently use their bookkeeping in office-store work. Females hold the lead in frequency of work as bookkeepers, but significant numbers of males either go directly into bookkeeping or pursue post-high school study of bookkeeping and then go into bookkeeping. Local syllabus adaptations in keeping with local bookkeeping enrollments should be recommended.
- 4. Differentiated syllabi based on type of school are not needed at the state level. The subsequent uses of bookkeeping in business are similar, regardless of the type of school from which the student graduated. Schools should be neither encouraged nor discouraged from offering Bookkeeping I or Bookkeeping II on the sole basis of their school type. Local syllabus adaptations should be encouraged as an outgrowth of individual school employment studies.
- 5. Syllabus emphasis on bookkeeping for high school drop-outs is unwarranted. The evidence of this study indicates that nearly all students who complete at least Bookkeeping I subsequently graduate from high school or receive an equivalency diploma. Local syllabus adaptations should be



encouraged where unusual local conditions exist.

- of workers for full-time rather than part-time work in bookkeeping. The evidence of this study indicates that substantially more bookkeeping work had been done on a full-time than on a part-time basis.
- 7. Greater emphasis within the syllabus should be given to bookkeeping for service businesses than to bookkeeping for merchandising, manufacturing, or other types of businesses.
- 8. For many students, high school bookkeeping precedes and presumably, therefore, is to some extent preparatory for the further formal study of bookkeeping beyond the high school. The bookkeeping syllabus should provide for the needs of students who will study bookkeeping and accounting at the post-high school level, as well as for terminal students.
- 9. There is relatively little evidence from this study that syllabusoutlined courses have been functionally effective for personal life, other
 than further education. Many of the more frequently used items in personal
 life are not necessarily a part of bookkeeping any more than they are part
 of one or more other business courses. There seems to be little basis for
 depicting bookkeeping as appropriate for personal use, or for recruiting
 students into bookkeeping for its personal-use values. If personal use
 is to be a valid, primary objective of a bookkeeping course, a different
 syllabus is needed. The data of this study concerning frequency of
 personal use of specific items should be useful for designing such a course.
- 10. The procedures and findings of this study suggest several other studies which should add significantly to the body of professional knowledge concerning high school bookkeeping:
 - A. A periodic follow-up study of bookkeeping students at five year



intervals would be desirable to ascertain trends and to determine the effectiveness of syllabus revisions. Such a study might well focus on fewer schools, carefully selected to represent major types of schools and areas of the state. With fewer schools and intensive local effort, perhaps using interview techniques, all former students could be sought out and the possible skewing effect of non-respondents could be eliminated.

B. An intensive study (job analysis) of the work done by people who claim to be bookkeepers could yield definitive information which would give vocational course planners greater confidence in their definition of "bookkeeper", and greater assurance that their instruction was realistic and functional.



APPENDIX



APPENDIX A

STATE UNIVERSITY OF NEW YORK AT ALBANY

BUSINESS EDUCATION DEPARTMENT
BOOKKEEPING QUESTIONNAIRE

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PERSONAL USE

DIRECTIONS:

The following questions concern your office and/or store use and your personal use of book-keeping since high school. Answer each question by placing s check mark (*/*) In the columns which best apply to you. Check one column in each group of columns for each question. ("Personal Use" includes uses such as additional education, treasurer of an organization, home use, or jobs which are not considered office or store jobs.) If for any reason you do not wish to xnswer a particular question, place a check mark in the "No Answer" column. (This column is swer usefu used

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62	. Application form for social security number								
63.	Withholding statement - Form W-2	\vdash	i		 `	!	$\vdash \vdash \vdash$	┝─┩	
65.	Federal or state income tax return forms			_	\dashv				
66.	. Employer's quarterly federal tax return form	\Box	\Box	\dashv	\Box				
67. 68	Inventory sheets	 	-+	ᅱ					
	Blank forms for financial statements		\Box	耳	ゴ				
II. Hev	often have you used the following journals?	1 1		l					
70.	Purchases Journal (one money column)	Lł			_		i		
71.	Columnar Purchases Journal (several money columns)			\Box	\Box				_
72.	Sales Journal (ene money column)	┝╼╅	+	-		1		 	
74.	Sales Returns and Allowances Journal		1	寸					
75.	Purchages Returns and Allowances Journal		_	\Box	\Box			\blacksquare	_
75.	Columnar Cash Receipts Journal	 	-+	-+		╟┤		 	
78.	Two-column General Journal		\Box						
	Columnar General Journal (more than one debit and one credit column)	┝╼┼	-	-		 			
	Combination Journal (many money columns)			\neg	┪.			\dashv	
\$2.	Petty Cash Book	\Box	\Box	\dashv					
83.	Payroll Register	┝╌	╅	+		\parallel	-	\dashv	
	often have you made the following entries?		ı	- 1	j				
84.	To record cash received or cash paid	\vdash	4	-	_				
₹5. 24	To record the beginning cash balance in the Cash Receipts Journal or Cash Book. To establish a petty cash fund	┟─┼	+	\dashv		H		_	
87.	To record purchases	口	工	工					
88.	Dealing with merchandise on consignment	igspace	4	4		口	—	二	_
59. 90.	Dealing with the repossession of merchandise sold	┢	╅	┪	\dashv	 -		ᆛ	
	withheld								
	To record payment of payroli deductions to proper agencies	$\vdash \vdash$	4	4			—	-	_
72. 93.	To record the employer's liabilities for payroll taxes and/or employee insurance. To record sales		+	+	\dashv			\dashv	_
94.	To record other income, such as rental income, interest income, or gain on fixed		7	T			一	寸	_

III.

PERSONAL 472 OFFICE-STORE USE

		2		F	1	2	<u> </u>	<u> </u>
	 -		* * 	}-	-		러	-
the story offer hove you made the following entrice? (Cantid)	requently	Occasionally	Nover No Answer		Proquently	Occasionally	Nove	No Answer
III. How often have you made the following entries? (Cont ⁴ d)		۲	= =	-	-+	쒸	긕	-
95. To record operating expenses, such as rent, salaries, etc		Ħ			1			
97 Affecting partnership capital or personal accounts		\Box		ft.	4	-		_
98. Involving the issuance, sale, or purchase of common or preferred stock	\vdash	-	+	11-	-+	\dashv	-	\dashv
100. Involving band issues		Ħ			\Box			
101. involving goodwill		\vdash		-	-	_		_
102. To correct posting errors	-	-	\dashv	-	┪		-	
104. To adjust accounts at the end of the fiscal period								
105. To close certain accounts at the end of the fiscal period	Ь.	\vdash	\rightarrow		4			
106. To record receiving of customer's note in payment of an open account		1			7	_		
IV. How often have you done the following posting?	1			H	4	- 1	1	
107. To the Individual accounts in the customers' or creditors' ledger		Ц						
106. To the general ledger accounts		$\vdash \downarrow$	\bot	1	4			
109. To controlling accounts (Accounts Receivable, Accounts Payable, or other)	—	┝╌┼	\dashv	l I⊦	+			-
ments, of ether)		\sqcup						
ments, or other)	-	$\vdash \downarrow$	_{_	-	-			
112. Column totals of the Combination Journal		[_			
114. Directly from a cash register tape					\Box			
115. Directly from an invoice	<u> </u>	$\vdash \vdash$	-	ŀ I⊩	+			
V. How o. a have you used the following accounts?					ı			
116. Merchandise inventory	\vdash			ŀ ⊪	-+	-	-	$\overline{}$
117. Notes Receivable or Netes Payable					_			
119. Allowance for Depreciation					\Box			
120. Allowance for Bad Debts	 	₩		 -	+	-		
121. Sales Returns and Allowances					コ			
123. Transportation on Sales (Delivery Expense)					\dashv			
124. Transportation on Purchases (Freight-in)	\vdash	╌		!	┥	-	\dashv	-
125. Collection Expense (Exchange Expense)					⇉			
127. Sales Discount (Cash Discount)		\Box	Д		\neg			
128. Purchases Discount (Cash Discount)	-	-		ŀ⊪	┥		_	
129. Notes Receivable Discountéd					ゴ			
VI. New often have you prepared the following?								
131. Your own Income tax return form								
132. Bank deposits		\Box			\dashv		\Box	
133. Proof of cash form	-	╁┼		-	-			
135. Schedule (Chart) of General Ledger Accounts (titles and numbers)		口			コ			
136. Trial Balance		oxdot	_	-				
137. Worksheet					_			
139. Profit and Loss Statement (Income Statement)		\Box			\dashv			\Box
140. Balance Sheet (Statement of Financial Condition)		╁┼		<u> </u> -				\blacksquare
141. Comparative financial reports							_1	
143. Schedules (Abstracts) of Accounts Receivable or Accounts Payable		\Box	\Box		\Box			\Box
144. Corporation income tax return form	<u></u>	┥	+-	-			-	
145. Franchise tax return form					士			
Gotting tired of checking? You're almost done, so please keep going!							-	
/ii. Hew often have you done the fellowing?								
147. Posted from journals to the ledger accounts	\vdash	+		<u> </u> -	-+		\vdash	
148. Used a general ledger		口			寸			
150 Indicated pancil halances in the explanation columns of seneral ledger accounts	_	Т		1 IT				

PERSONAL

		OF	FICE	:-ST(RE			ISE	L `
	* \	1	2	3	4			3	•
		Frequently	Occasionally	Nover	No Answer	Frementiv	Occasionally	Never	No Answer
	ow eften have you done the following? (Cont'd)		Ŏ.	2	2	-u	 °	 -	
15	Ruled and balanced the accounts at the end of the fiscal period						1		П
19	3. Used the three column account form for your subsidiary ledger accounts (debit, credit, and balse ce columns)					IL	1_		
15	A Pencil-footed accounts		Ľ.		\mathbf{H}	-	+	₩	\vdash
15	5. Keyed-off or single-lined customers' or creditors' accounts						土		
15	7 Recorded check numbers in the Cash Payments Journal		Ε_	Ц		II-	-	-	
15	8. Recorded bank deposits in the Cash Receipts Journal	_	┯	\vdash	H	╟	+	┼	\vdash
16	9. Discounted the discount on a note								
16	1. Decided which accounts were to be debited and credited		}	-	Н	⊪	┿	┼-	Н
16	2. Checked the equality of debits and credits of each entry	 	†				士		
16	A Handled COD sales				\Box		\perp	lacksquare	\Box
10	5. Made deductions for items ether than taxes from the payroll checks — such as U.S. Bonds, insurance, pensions, etc.	1							
10	6. Made combined (compound) journal entries							_	
10	7. Made journal entries that required double posting		├	<u> </u>	H	╟	+-	┿	$\vdash\vdash$
10	8. Adjusted accrued items, such as salaries or interest		\Box				1	扛	
1	70. Verified invoice extensions and/or terms					F	工	I —	
1:	1 Recorded charges or credits for deferred items		} —	┡	\mathbf{H}	⊪	┿	+-	┥
1	/2. Decided (or helped decide) to whom credit should be extended						士	二	
1	/A_ Used collection agencies	—				-	4	 	\vdash
1	75. Computed the interest on interest bearing notes	<u> </u>	╁─	┝	+	╟	+	╁	Н
11	76. Computed or taken advantage of cash or trade discounts	Щ					\perp		
1	Ma. Used a sample guide when preparing the financial statements	_	-	⊢	\vdash	╟	+	╂	\vdash
1	Py. Prepared the financial statements from a worksheet	_	1				1	1_	
1	31. Interpreted financial reports				\Box	IF	\bot	\bot	
1	12 Head graphs as an aid in interpreting the financial reports		₩	⊢	\vdash	╟	+	┿	\vdash
I I	33. Calculated the percentage of cost of goods sold on the basis of net sales					Ţ	土		
•	te. Calculated the necessary of angesting evaposes on the heals of not sales					-	+-	 	╌
1	36. Calculated the percentage of net profit on the basis of net sales	<u> </u>	╁	╁	\vdash	il-	+	1	Н
•	Date mined the current stie	1							
ì	B. Determined the amount of working capital		 	<u> </u>	\vdash	⊪	+	╁	Н
1	90. Calculated the rate of return on investment						土		口
	71. Computed the distribution of political loss for a parallelemp		T				1	T	
	ew eften have you used the following?			•				1	1
į	92. A single-entry bookkeeping system	-	\vdash	\vdash	 		1	1	\Box
	96. Adding maching 🕶 Hating	_	=				工	\perp	
i	95. Calculating machine — rotary.	\vdash	┿	\vdash	+-1	1	+	╁╴	╁╌┨
1	96. Calculating machine — key driven						工	上	
i	98. Posting machine		_	<u> </u>			-	+-	
1	99. Billing machine	-	+	\vdash	H	╟	+	+	
2	DU. Bookkeeping machine						\Box		
	02. Tickier file	-	╀	┢	++	╟	╅╸	╁	1
IX. I	lew eften have you used automated data processing equipment or procedures for —								
2	03. handling accounts receivable?	<u> </u>	╀	₽	+	1	4-	+-	\vdash
3	04. handling accounts payable?	\vdash	1	\mathbf{t}			1	土	
9	os handling payroll information?		\bot				\bot	I	
2	07 verifying data recorded in punched cards?		+-	\vdash	+	╟	+	╀	\vdash
2	08. coding?		土		世		士	上	
2	10. preparing reports?		I	lacksquare	\Box		\bot	\bot	1
2	11. preparing individual W-2 forms?	\vdash	+	╁	╅┥	╟	+	+-	1
2	tiz, preparing customer & statements?	_	_	_			_		



BUSINESS EDUCATION

DEPARTMENT

APPENDIX A STATE UNIVERSITY OF NEW YORK AT ALBANY ALBANY, NEW YORK 12203 SCHOOL OF BUSINESS

Dear Former Bookkeeping Student:

Your high school, the New York State Education Department and the State University of New York at Albany are working together in conducting a study of former bookkeeping students. We are asking you and other selected former bookkeeping students throughout the state to tell us how you have used your bookkeeping knowledge and skills since leaving high school. This information will be of great value in making changes in future high school bookkeeping courses.

We have enclosed a questionnaire that will make it fairly quick and easy for you to give us some important information about what you have done since leaving high school.

As you will see, we are looking for some information about the ways you may have used bookkeeping in your further education, business career, and personal life. The information you give us will be computer processed and reported without using your name, so you can be fully honest and frank in filling out the questionnaire.

We will greatly appreciate your time and effort in filling out the questionnaire and returning it to us in the enclosed stamped, self-addressed envelope. We are sure that the information we receive from you will be of tremendous value in a signing better bookkeeping courses.

Sincerely yours,

Local Coordinator of Statewide Bookkeeping Study

Enclosures (2)



APPENDIX B STATE UNIVERSITY OF NEW YORK AT ALBANY ALBANY, NEW YORK 12203



March 1, 1966

Mr. John Smith
Business Department
XYZ Central
Anytown
New York

Dear Mr. Smith:

The Business Education Department of SUNY at Albany, in cooperation with the Bureau of Business Education of the New York State Education Department, is undertaking a research study that will produce information useful to the Bureau in revising the state syllabus for Bookkeeping I and II. Specifically, we are doing a follow-up study of students who completed Bookkeeping I or II during the school year 1960-61, to determine what use they have made of bookkeeping in their post-high school education, business or personal life.

We will be contacting by questionnaire the former bookkeeping students of about sixty selected public schools in the state. In each selected school, a member of the business department faculty will be asked to act as a coordinator to aid us in this study; he will be paid for his assistance. The enclosed project proposal, questionnaire and instruction sheet explain the project and the duties and responsibilities of the coordinator. The coordinator's duties will last about six weeks (approximately May 2 to June 13), and he will receive \$XX for his services.

XYZ Central has been selected as one of the sixty schools that we would like to include in this study. Would you be willing to assume responsibility as coordinator for XYZ Central? If you are, please complete the enclosed card and return it as soon as possible. If not, please make arrangements with some experienced member of your business department faculty to serve as coordinator and have him complete the card and return it. In the event that you do choose someone else, we suggest, if possible, that he be someone who is well known to many of your 1960-61 bookkeeping students.

We have sent a letter briefly explaining the study to your Superintendent of Schools, Mr. Doe, and your Principal, Mr. Jones. They should be aware, therefore, of our desire to include XYZ Central in the study and will be anticipating your request to participate.

Thank you for your consideration.

Very truly yours.

R. E. Fairbank Chairman, Business Education Director, Bookkeeping Research Project

REF:jo Enclosures: h



Instructions for Coordinators

Complete instructions 1-5 as soon as possible and instructions 6-11 after receiving the questionnaires and other related materials.

- 1. Be sure to obtain whatever administrative consent is necessary for you and your school to participate in this study—the enclosed copy of the project proposal may prove helpful in explaining the project to your administrators.
- 2. Prepare a list of the names of all persons who completed a New York State syllabus outlined course in Bookkeeping I (first-year) or Bookkeeping II (second-year) in either January or June of 1961. Be sure to include only the names of those who completed the state syllabus outlined courses.

You may find it helpful to prepare separate lists for those who completed Bookkeeping I and those who completed Bookkeeping II.

These names may be obtained from the "grading summary sheet" which is usually prepared for each class. This is the record which shows the names of each student in the class and the report card grades which they received. Class lists may also be helpful. If neither is available, check with your guidance department to ascertain other methods for getting the information. Because of the possible difficulty involved in determining which students completed a state syllabus outlined bookkeeping course in January or June of 1961, permanent record cards should be used only as a last resort for locating names.

- 3. Keep the lists of names so you can later use them to check-off the questionnaires as they are returned to you.
- 4. Then you have completed the lists of names, record on the enclosed card the total number of Bookkeeping I students who completed the course and the total number of Bookkeeping II students who completed the course. Then return the card to us immediately so we can send you the necessary questionnaires, envelopes, and other related materials.
- 5. After locating the <u>names</u> of the former students, locate the <u>permanent</u> record card for each student and find his last known <u>address</u>, and the grade level at which he <u>completed</u> a Bookkeeping I or <u>Bookkeeping II</u> course in January or June of 1961.

If possible, using the old names and addresses, attempt to find the current name and address. (Marriage may cause problems.) Methods of finding current addresses include - a telephone book, a city directory, contacting old classmates, etc. If the current address cannot be found quickly and easily, use the last known address.

6.	At	the	top	of	each	questionnaire,	you	will	find	the	following
----	----	-----	-----	----	------	----------------	-----	------	------	-----	-----------

1-2	Card Code	
3-6	Questionnaire	No.



7-8 School No. 9-10 / Grade/Course				
Name: Address:	u.	Sex:	Male	Female
Name of High School				

- a) Items 1-8 (Card Code, Questionnaire No., School No.) will be completed at the project office.
- b) After receiving the requested number of questionnaires and other related materials from the project office, you should fill in items 9-10 (Grade/Course) using the following code:

Grade:

1 -- 10th grade

? -- 11th grade

3 -- 12th grade

Course:

1 -- Bookkeeping I (first-year)

2 -- Bookkeeping II (second-year)

Thus, if a student was a senior during the 1960-61 school year and completed Bookkeeping II (second-year) during that year, the 9-10 line would read -- 3 / 2 Grade/Course. (In the event of conflicts of more than one bookkeeping course which was completed in January or June of 1961 and the grade in which it was completed.)

- c) You should print or type the student's name, address, sex (use a check mark) and high school.
- 7. Be sure to sign each cover letter. Do not put the inside address on the cover letter.
- 8. Enclosed within the packet of questionnaires, you will find a sample of a correctly "stuffed" envelope to be sent to each former student. "Stuff" all envelopes as per sample, including questionnaire properly folded, signed cover letter, and the return envelope.
- 9. For each questionnaire that is not returned to you within 2 weeks after you send it out, send the follow-up postal card reminding the student to complete and return the questionnaire.
- 10. If a questionnaire is returned to you marked "address unknown" and no further means is available to determine the current address, consider it as a "lost" sample and return it to the project office with the other materials.

